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BEFORE THE ARIZONA CORPORATION

COMMISSIONERS

MIKE GLEASON, Chairman  
WILLIAM A. MUNDELL  
JEFF HATCH-MILLER  
KRISTIN K. MAYES  
GARY PIERCE

IN THE MATTER OF THE  
APPLICATION OF PERKINS  
MOUNTAIN WATER COMPANY FOR  
A CERTIFICATE OF CONVENIENCE  
AND NECESSITY IN MOHAVE  
COUNTY.

DOCKET NO. W-20380A-05-0490

IN THE MATTER OF THE  
APPLICATION OF PERKINS  
MOUNTAIN UTILITIES COMPANY  
FOR A CERTIFICATE OF  
CONVENIENCE AND NECESSITY IN  
MOHAVE COUNTY.

DOCKET NO. SW-20379A-05-0489

**NOTICE OF FILING FINANCIAL  
INFORMATION**

On November 30, 2007, Perkins Mountain Water Company and Perkins Mountain Utility Company (collectively "Applicants") filed with the Arizona Corporation Commission an Amendment to the Applications for Certificates of Convenience of Necessity ("Amended Application"). The Amended Application stated that Applicants would provide revised financial information set forth in Exhibit E of the original Applications to reflect the change in ownership, updated cost estimates and the proposed financing for the Applicants. Applicants, through counsel undersigned, hereby submit the revised financial information, as well as a supplemental 20-year Key Data Summary for each Applicant.

Arizona Corporation Commission

DOCKETED

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ARIZONA CORPORATION  
COMMISSION  
DOCKET CONTROL

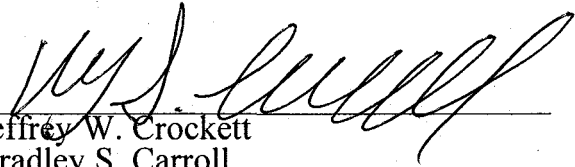
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1 RESPECTFULLY SUBMITTED this 21<sup>st</sup> day of December, 2007.

2 SNELL & WILMER L.L.P.

3  
4 By

  
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Attorneys for Perkins Mountain Water  
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Company

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8  
9 ORIGINAL and 15 copies filed this  
10 21st day of December, 2007, with:

11 Docket Control  
12 Arizona Corporation Commission  
13 1200 West Washington  
14 Phoenix, Arizona 85007

15 COPY of the foregoing hand-delivered  
16 this 21st day of December, 2007, to:

17 Dwight D. Nodes, Administrative Law Judge  
18 Hearing Division  
19 Arizona Corporation Commission  
20 1200 West Washington  
21 Phoenix, Arizona 85007

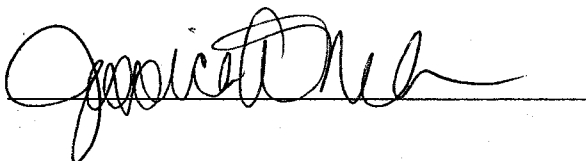
22 Keith Layton, Staff Attorney  
23 Legal Division  
24 Arizona Corporation Commission  
25 1200 West Washington  
26 Phoenix, Arizona 85007

27 Ernest Johnson, Director  
28 Utilities Division  
Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007

COPY of the foregoing mailed this  
21st day of December, 2007, to:

Booker T. Evans, Jr.  
Kimberly A. Warshawski  
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1 Scott Fisher  
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**Perkins Mountain  
Water Company**

**Revised EXHIBIT E**

**Perkins Mountain Water Company**  
**Index to Schedules**

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**Perkins Mountain Water Company**  
**Projected Balance Sheet**

**Schedule A-1**  
**Page 1**

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
<b>Assets</b>					
Current Assets					
Cash	\$ 152,215	\$ 512,024	\$ 587,394	\$ 336,889	\$ 228,457
Accounts Receivable	-	-	-	-	-
Other	-	-	-	-	-
Total Current Assets	<u>\$ 152,215</u>	<u>\$ 512,024</u>	<u>\$ 587,394</u>	<u>\$ 336,889</u>	<u>\$ 228,457</u>
Fixed Assets					
Utility Plant in Service	\$ 4,731,125	\$ 9,721,025	\$ 11,783,167	\$ 14,861,208	\$ 19,192,350
(less) Accumulated Depreciation	102,170	399,473	817,146	1,300,417	1,895,519
Net Plant in Service	<u>\$ 4,628,955</u>	<u>\$ 9,321,552</u>	<u>\$ 10,966,021</u>	<u>\$ 13,560,792</u>	<u>\$ 17,296,831</u>
CWIP	997,980	412,428	615,608	866,228	360,000
Total Assets	<u>\$ 5,779,150</u>	<u>\$ 10,246,004</u>	<u>\$ 12,169,023</u>	<u>\$ 14,763,910</u>	<u>\$ 17,885,288</u>
<b>Liabilities and Capital</b>					
Current and Accrued Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Notes Payable	-	-	-	-	-
Accrued Taxes	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Current and Accrued Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Deferred Credits					
Advances in aid of Construction	\$ 4,415,006	\$ 9,153,036	\$ 11,096,301	\$ 9,599,815	\$ 11,598,613
Meter Advances	-	880	3,112	8,832	14,968
Contributions in aid of Const. (net)	-	-	-	-	-
Accumulated Deferred Income Tax	-	-	-	-	-
Total Deferred Credits	<u>\$ 4,415,006</u>	<u>\$ 9,153,916</u>	<u>\$ 11,099,413</u>	<u>\$ 9,608,647</u>	<u>\$ 11,613,581</u>
Total Liabilities	<u>\$ 4,415,006</u>	<u>\$ 9,153,916</u>	<u>\$ 11,099,413</u>	<u>\$ 9,608,647</u>	<u>\$ 11,613,581</u>
Capital Account					
Common Stock	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Preferred	-	-	-	-	-
Paid in Capital	1,500,000	1,500,000	1,500,000	5,300,000	5,800,000
Retained Earnings	(185,856)	(457,912)	(480,390)	(194,738)	421,708
Total Capital	<u>\$ 1,364,144</u>	<u>\$ 1,092,088</u>	<u>\$ 1,069,610</u>	<u>\$ 5,155,262</u>	<u>\$ 6,271,708</u>
Total Liabilities and Capital	<u>\$ 5,779,150</u>	<u>\$ 10,246,004</u>	<u>\$ 12,169,023</u>	<u>\$ 14,763,910</u>	<u>\$ 17,885,288</u>
<b>Key Ratios</b>					
Equity Capital / Net Plant In Service	29.5%	11.7%	9.8%	38.0%	36.3%
(LT Debt + Equity) / Net Plant in Service	29.5%	11.7%	9.8%	38.0%	36.3%
LT Debt / (LT Debt + Equity)	0.0%	0.0%	0.0%	0.0%	0.0%

**Perkins Mountain Water Company**  
**Projected Income Statement**

**Schedule A-2**  
**Page 1**

	<u>Year</u> <u>1</u>	<u>Year</u> <u>2</u>	<u>Year</u> <u>3</u>	<u>Year</u> <u>4</u>	<u>Year</u> <u>5</u>
<b>Revenue</b>					
Water Sales	\$ 30,015	\$ 276,340	\$ 729,922	\$ 1,378,409	\$ 2,153,236
Establishment Charge	4,500	11,610	21,150	24,900	29,790
Other Operating Revenue					
Total Operating Revenue	<u>\$ 34,515</u>	<u>\$ 287,950</u>	<u>\$ 751,072</u>	<u>\$ 1,403,309</u>	<u>\$ 2,183,026</u>
<b>Operating Expenses</b>					
Salaries and Wages	\$ 49,500	\$ 102,960	\$ 126,547	\$ 131,609	\$ 136,873
Employee Pensions and Benefits	11,880	24,710	30,371	31,586	32,850
Purchased Water	-	-	-	-	-
Purchased Power	1,616	14,926	39,927	76,135	119,341
Fuel for Power Production	-	-	-	-	-
Chemicals	206	1,902	5,087	9,700	15,204
Materials and Supplies	2,000	4,000	4,500	5,000	5,500
Contract Services					
Engineering	1,000	2,060	2,122	2,185	2,251
Accounting	2,500	5,150	5,305	5,464	5,628
Legal	2,500	5,150	5,305	5,464	5,628
Management	5,000	10,300	10,609	10,927	11,255
Testing	225	1,611	3,726	6,216	9,195
Other	15,450	35,689	51,331	77,625	108,883
Rental of Building/Property	6,000	12,360	12,731	13,113	13,506
Rental of Equipment	500	1,030	1,061	1,093	1,126
Transportation Expense	7,500	15,450	21,165	21,800	22,454
Insurance					
Vehicles	1,500	3,090	4,233	4,360	4,491
General Liability	1,500	3,090	3,183	3,278	3,377
Workman's Comp	1,500	3,090	3,183	3,278	3,377
Other	-	-	-	-	-
Advertising Expense	-	-	-	-	-
Rate Case Amortization	-	-	-	-	-
Regulatory Commission	-	-	-	-	-
Water Conservation	150	537	1,242	2,072	3,065
Bad Debt	173	1,440	3,755	7,017	10,915
Miscellaneous	1,500	3,090	3,183	3,278	3,377
Depreciation (net of CIAC amort)	102,170	297,303	417,673	483,271	595,102
Taxes other than Income					
Property Taxes	3,024	7,364	15,602	35,507	61,186
Payroll Taxes	4,950	10,296	12,655	13,161	13,687
Other Taxes and Licenses	-	-	-	-	-
Income Taxes	50	50	50	173,761	383,965
Total Operating Expenses	<u>\$ 222,393</u>	<u>\$ 566,648</u>	<u>\$ 784,544</u>	<u>\$ 1,126,899</u>	<u>\$ 1,572,234</u>
<b>Operating Income or (Loss)</b>	<u>\$ (187,878)</u>	<u>\$ (278,698)</u>	<u>\$ (33,472)</u>	<u>\$ 276,409</u>	<u>\$ 610,792</u>
<b>Other Income/Expenses</b>					
Interest Income	2,022	6,642	10,994	9,243	5,653
Other Income					
Other Expense					
Interest Expense	-	-	-	-	-
Total Other Income/Expense	<u>\$ 2,022</u>	<u>\$ 6,642</u>	<u>\$ 10,994</u>	<u>\$ 9,243</u>	<u>\$ 5,653</u>
<b>Net Income (Loss)</b>	<u>\$ (185,856)</u>	<u>\$ (272,056)</u>	<u>\$ (22,478)</u>	<u>\$ 285,652</u>	<u>\$ 616,445</u>

Perkins Mountain Water Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 1

	Depreciation Rate	Year 1	Year 1	Year 1	Year 1	Year 1
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLE
301 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
302 Franchises	0.00%	-	-	-	-	-
303 Land and Land Rights	0.00%	-	-	-	-	-
304 Structures and Improvements	3.33%	-	-	-	-	-
305 Collecting and Impounding Reservoirs	2.50%	-	-	-	-	-
306 Lake, River and Other Intakes	2.50%	-	-	-	-	-
307 Wells and Springs	3.33%	800,000	13,320	800,000	13,320	786,680
308 Infiltration Galleries and Tunnels	6.67%	-	-	-	-	-
309 Supply Mains	2.00%	-	-	-	-	-
310 Power Generation Equipment	5.00%	-	-	-	-	-
311 Pumping Equipment	12.50%	800,000	50,000	800,000	50,000	750,000
320 Water Treatment Equipment	3.33%	40,000	666	40,000	666	39,334
330 Distribution Reservoirs and Standpipes	2.22%	700,000	7,770	700,000	7,770	692,230
331 Transmission and Distribution Mains	2.00%	2,139,975	21,400	2,139,975	21,400	2,118,575
333 Services	3.33%	68,700	1,144	68,700	1,144	67,556
334 Meters and Meter Installations	8.33%	30,000	1,250	30,000	1,250	28,751
335 Hydrants	2.00%	68,700	687	68,700	687	68,013
336 Backflow Prevention Devices	6.67%	-	-	-	-	-
339 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
340 Office Furniture and Equipment	6.67%	25,000	834	25,000	834	24,166
340.1 Computers and Software	20.00%	6,250	625	6,250	625	5,625
341 Transportation Equipment	20.00%	42,000	4,200	42,000	4,200	37,800
342 Stores Equipment	4.00%	-	-	-	-	-
343 Tools, Shop and Garage Equipment	5.00%	10,000	250	10,000	250	9,750
344 Laboratory Equipment	10.00%	-	-	-	-	-
345 Power Operated Equipment	5.00%	-	-	-	-	-
346 Communications Equipment	10.00%	500	25	500	25	475
347 Miscellaneous Equipment	10.00%	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 4,731,125	\$ 102,170	\$ 4,731,125	\$ 102,170	\$ 4,628,955
Composite Rate (by year)		4.32%				

\* 1/2 year convention used for plant additions



Perkins Mountain Water Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 2

	Depreciation Rate	Year 2	Year 2	Year 2	Year 2	Year 2
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLD
301 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
302 Franchises	0.00%	-	-	-	-	-
303 Land and Land Rights	0.00%	-	-	-	-	-
304 Structures and Improvements	3.33%	-	-	-	-	-
305 Collecting and Impounding Reservoirs	2.50%	-	-	-	-	-
306 Lake, River and Other Intakes	2.50%	-	-	-	-	-
307 Wells and Springs	3.33%	600,000	36,630	1,400,000	49,950	1,350,050
308 Infiltration Galleries and Tunnels	6.67%	-	-	-	-	-
309 Supply Mains	2.00%	-	-	-	-	-
310 Power Generation Equipment	5.00%	-	-	-	-	-
311 Pumping Equipment	12.50%	600,000	137,500	1,400,000	187,500	1,212,500
320 Water Treatment Equipment	3.33%	540,000	10,323	580,000	10,989	569,011
330 Distribution Reservoirs and Standpipes	2.22%	700,000	23,310	1,400,000	31,080	1,368,920
331 Transmission and Distribution Mains	2.00%	2,251,600	65,316	4,391,575	86,715	4,304,860
333 Services	3.33%	109,200	4,106	177,900	5,250	172,650
334 Meters and Meter Installations	8.33%	77,400	5,723	107,400	6,972	100,428
335 Hydrants	2.00%	109,200	2,466	177,900	3,153	174,747
336 Backflow Prevention Devices	6.67%	-	-	-	-	-
339 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
340 Office Furniture and Equipment	6.67%	-	1,668	25,000	2,501	22,499
340.1 Computers and Software	20.00%	-	1,250	6,250	1,875	4,375
341 Transportation Equipment	20.00%	-	8,400	42,000	12,600	29,400
342 Stores Equipment	4.00%	-	-	-	-	-
343 Tools, Shop and Garage Equipment	5.00%	2,500	563	12,500	813	11,688
344 Laboratory Equipment	10.00%	-	-	-	-	-
345 Power Operated Equipment	5.00%	-	-	-	-	-
346 Communications Equipment	10.00%	-	50	500	75	425
347 Miscellaneous Equipment	10.00%	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 4,989,900	\$ 297,303	\$ 9,721,025	\$ 399,473	\$ 9,321,552

Composite Rate (by year)

4.11%

\* 1/2 year convention used for plant additions

Perkins Mountain Water Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 3

	Depreciation Rate	Year 3	Year 3	Year 3	Year 3	Year 3
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLD
301 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
302 Franchises	0.00%	-	-	-	-	-
303 Land and Land Rights	0.00%	-	-	-	-	-
304 Structures and Improvements	3.33%	-	-	-	-	-
305 Collecting and Impounding Reservoirs	2.50%	-	-	-	-	-
306 Lake, River and Other Intakes	2.50%	-	-	-	-	-
307 Wells and Springs	3.33%	-	46,620	1,400,000	96,570	1,303,430
308 Infiltration Galleries and Tunnels	6.67%	-	-	-	-	-
309 Supply Mains	2.00%	-	-	-	-	-
310 Power Generation Equipment	5.00%	-	-	-	-	-
311 Pumping Equipment	12.50%	-	175,000	1,400,000	362,500	1,037,500
320 Water Treatment Equipment	3.33%	-	19,314	580,000	30,303	549,697
330 Distribution Reservoirs and Standpipes	2.22%	-	31,080	1,400,000	62,160	1,337,840
331 Transmission and Distribution Mains	2.00%	1,597,542	103,807	5,989,117	190,522	5,798,595
333 Services	3.33%	153,500	8,480	331,400	13,730	317,670
334 Meters and Meter Installations	8.33%	141,000	14,819	248,400	21,791	226,609
335 Hydrants	2.00%	153,500	5,093	331,400	8,246	323,154
336 Backflow Prevention Devices	6.67%	-	-	-	-	-
339 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
340 Office Furniture and Equipment	6.67%	-	1,668	25,000	4,169	20,831
340.1 Computers and Software	20.00%	-	1,250	6,250	3,125	3,125
341 Transportation Equipment	20.00%	14,000	9,800	56,000	22,400	33,600
342 Stores Equipment	4.00%	-	-	-	-	-
343 Tools, Shop and Garage Equipment	5.00%	2,500	688	15,000	1,500	13,500
344 Laboratory Equipment	10.00%	-	-	-	-	-
345 Power Operated Equipment	5.00%	-	-	-	-	-
346 Communications Equipment	10.00%	100	55	600	130	470
347 Miscellaneous Equipment	10.00%	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 2,062,142	\$ 417,673	\$ 11,783,167	\$ 817,146	\$ 10,966,021
Composite Rate (by year)		3.88%				

\* 1/2 year convention used for plant additions

Perkins Mountain Water Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 4

	Depreciation Rate	Year 4	Year 4	Year 4	Year 4	Year 4
		<u>Additions</u>	<u>Depreciation*</u>	<u>Original Cost</u>	<u>Accumulated Depreciation</u>	<u>OCLD</u>
301 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
302 Franchises	0.00%	-	-	-	-	-
303 Land and Land Rights	0.00%	-	-	-	-	-
304 Structures and Improvements	3.33%	-	-	-	-	-
305 Collecting and Impounding Reservoirs	2.50%	-	-	-	-	-
306 Lake, River and Other Intakes	2.50%	-	-	-	-	-
307 Wells and Springs	3.33%	-	46,620	1,400,000	143,190	1,256,810
308 Infiltration Galleries and Tunnels	6.67%	-	-	-	-	-
309 Supply Mains	2.00%	-	-	-	-	-
310 Power Generation Equipment	5.00%	-	-	-	-	-
311 Pumping Equipment	12.50%	-	175,000	1,400,000	537,500	862,500
320 Water Treatment Equipment	3.33%	-	19,314	580,000	49,617	530,383
330 Distribution Reservoirs and Standpipes	2.22%	825,000	40,238	2,225,000	102,398	2,122,603
331 Transmission and Distribution Mains	2.00%	1,719,942	136,982	7,709,058	327,504	7,381,554
333 Services	3.33%	182,300	14,071	513,700	27,801	485,899
334 Meters and Meter Installations	8.33%	166,000	27,606	414,400	49,397	365,003
335 Hydrants	2.00%	182,300	8,451	513,700	16,697	497,003
336 Backflow Prevention Devices	6.67%	-	-	-	-	-
339 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
340 Office Furniture and Equipment	6.67%	-	1,668	25,000	5,836	19,164
340.1 Computers and Software	20.00%	-	1,250	6,250	4,375	1,875
341 Transportation Equipment	20.00%	-	11,200	56,000	33,600	22,400
342 Stores Equipment	4.00%	-	-	-	-	-
343 Tools, Shop and Garage Equipment	5.00%	2,500	813	17,500	2,313	15,188
344 Laboratory Equipment	10.00%	-	-	-	-	-
345 Power Operated Equipment	5.00%	-	-	-	-	-
346 Communications Equipment	10.00%	-	60	600	190	410
347 Miscellaneous Equipment	10.00%	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 3,078,042	\$ 483,271	\$ 14,861,208	\$ 1,300,417	\$ 13,560,792
Composite Rate (by year)		3.63%				

\* 1/2 year convention used for plant additions

Perkins Mountain Water Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 5

	Depreciation Rate	Year 5	Year 5	Year 5	Year 5	Year 5
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLD
301 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
302 Franchises	0.00%	-	-	-	-	-
303 Land and Land Rights	0.00%	-	-	-	-	-
304 Structures and Improvements	3.33%	-	-	-	-	-
305 Collecting and Impounding Reserviors	2.50%	-	-	-	-	-
306 Lake, River and Other Intakes	2.50%	-	-	-	-	-
307 Wells and Springs	3.33%	300,000	51,615	1,700,000	194,805	1,505,195
308 Infiltration Galleries and Tunnels	6.67%	-	-	-	-	-
309 Supply Mains	2.00%	-	-	-	-	-
310 Power Generation Equipment	5.00%	-	-	-	-	-
311 Pumping Equipment	12.50%	300,000	193,750	1,700,000	731,250	968,750
320 Water Treatment Equipment	3.33%	520,000	27,972	1,100,000	77,589	1,022,411
330 Distribution Reserviors and Standpipes	2.22%	825,000	58,553	3,050,000	160,950	2,889,050
331 Transmission and Distribution Mains	2.00%	1,783,692	172,018	9,492,750	499,522	8,993,228
333 Services	3.33%	197,300	20,391	711,000	48,192	662,808
334 Meters and Meter Installations	8.33%	198,600	42,791	613,000	92,188	520,812
335 Hydrants	2.00%	197,300	12,247	711,000	28,944	682,056
336 Backflow Prevention Devices	6.67%	-	-	-	-	-
339 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
340 Office Furniture and Equipment	6.67%	-	1,668	25,000	7,504	17,496
340.1 Computers and Software	20.00%	6,250	1,875	12,500	6,250	6,250
341 Transportation Equipment	20.00%	-	11,200	56,000	44,800	11,200
342 Stores Equipment	4.00%	-	-	-	-	-
343 Tools, Shop and Garage Equipment	5.00%	2,500	938	20,000	3,250	16,750
344 Laboratory Equipment	10.00%	-	-	-	-	-
345 Power Operated Equipment	5.00%	-	-	-	-	-
346 Communications Equipment	10.00%	500	85	1,100	275	825
347 Miscellaneous Equipment	10.00%	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 4,331,142	\$ 595,102	\$ 19,192,350	\$ 1,895,519	\$ 17,296,831
		3.50%				

Composite Rate (by year)

\* 1/2 year convention used for plant additions

Perkins Mountain Water Company  
Projected Rate Base and Return

Schedule A-4  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Plant</b>					
Plant In Service	\$ 4,731,125	\$ 9,721,025	\$ 11,783,167	\$ 14,861,208	\$ 19,192,350
(less) Accumulated Depreciation	102,170	399,473	817,146	1,300,417	1,895,519
Net Plant In Service	\$ 4,628,955	\$ 9,321,552	\$ 10,966,021	\$ 13,560,792	\$ 17,296,831
<b>Deductions</b>					
Advances In Aid of Construction	\$ 4,415,006	\$ 9,153,036	\$ 11,096,301	\$ 9,599,815	\$ 11,598,613
Meter Advances	-	880	3,112	8,832	14,968
Total Advances	\$ 4,415,006	\$ 9,153,916	\$ 11,099,413	\$ 9,608,647	\$ 11,613,581
Contributions in Aid of Construction (less) Amortization of CIAC	\$ -	\$ -	\$ -	\$ -	\$ -
Net CIAC	\$ -	\$ -	\$ -	\$ -	\$ -
Total Deductions	\$ 4,415,006	\$ 9,153,916	\$ 11,099,413	\$ 9,608,647	\$ 11,613,581
Rate Base	\$ 213,949	\$ 167,636	\$ (133,392)	\$ 3,952,144	\$ 5,683,251
Operating Income	\$ (187,878)	\$ (278,698)	\$ (33,472)	\$ 276,409	\$ 610,792
Rate of Return	-87.8%	-166.3%	25.1%	7.0%	10.7%

**Perkins Mountain Water Company**  
**Advances In Aid of Construction and Refunds**  
**By NARUC Plant Account**

**Schedule A-4a**  
**Page 1**

		Year	Year	Year	Year	Year
		1	2	3	4	5
<b>Advances</b>						
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-
	Golden Valley	760,000	-	-	-	-
	White Hills	-	570,000	-	-	285,000
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	-
	Golden Valley	760,000	-	-	-	-
	White Hills	-	570,000	-	-	285,000
320	Water Treatment Equipment	-	-	-	-	-
	Golden Valley	38,000	-	-	-	-
	White Hills	-	513,000	-	-	494,000
330	Distribution Reservoirs and Standpipes	-	-	-	-	-
	Golden Valley	665,000	-	-	783,750	-
	White Hills	-	665,000	-	-	783,750
331	Transmission and Distribution Mains	-	-	-	-	-
	Backbone - Golden Valley	1,755,600	904,400	633,333	633,333	633,333
	Backbone - White Hills	-	793,725	264,575	264,575	264,575
	Subdivisions	277,376	440,895	619,756	736,036	796,599
333	Services	65,265	103,740	145,825	173,185	187,435
334	Meters and Meter Installations	28,500	73,530	133,950	157,700	188,670
335	Hydrants	65,265	103,740	145,825	173,185	187,435
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communications Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
<b>Annual Advances</b>		<b>\$ 4,415,006</b>	<b>\$ 4,738,030</b>	<b>\$ 1,943,265</b>	<b>\$ 2,921,765</b>	<b>\$ 4,105,797</b>
<b>Cumulative Advances</b>		<b>\$ 4,415,006</b>	<b>\$ 9,153,036</b>	<b>\$ 11,096,301</b>	<b>\$ 14,018,065</b>	<b>\$ 18,123,863</b>
<b>Revenue Based Refunds</b>						
	Refundable Revenue	\$ -	\$ 168,185	\$ 503,131	\$ 1,054,165	\$ 1,765,822
	Annual Refund	0.0%	-	-	-	-
<b>Cumulative Revenue Refunds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Per Unit Refunds</b>						
	Units Connected	150	385	700	820	980
	Annual Refund	\$ 2,150			\$ 4,418,250	\$ 2,107,000
<b>Cumulative Per Unit Refunds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,418,250</b>	<b>\$ 6,525,250</b>
<b>Advance Balance</b>		<b>\$ 4,415,006</b>	<b>\$ 9,153,036</b>	<b>\$ 11,096,301</b>	<b>\$ 9,599,815</b>	<b>\$ 11,598,613</b>

Perkins Mountain Water Company  
Projected Meter Advances and Refunds  
By Customer Class

Schedule A-4b  
Page 1

	Percent Advanced	Fee Level	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Meter Installations</b>							
Residential (Age Restricted)							
3/4"	0%	\$ 440.00	\$ -	\$ -	\$ -	\$ -	\$ -
Residential (Conventional Family)							
3/4"	0%	\$ 440.00	-	-	-	-	-
1"	0%	\$ 500.00	-	-	-	-	-
Commercial							
3/4"	100%	\$ 440.00	-	880	1,320	2,200	2,200
1"	100%	\$ 500.00	-	-	1,000	1,500	2,000
1-1/2"	100%	\$ 715.00	-	-	-	-	2,860
2"	100%	\$ 1,170.00	-	-	-	2,340	-
Industrial							
1-1/2"	0%	\$ 715.00	-	-	-	-	-
2"	0%	\$ 1,170.00	-	-	-	-	-
3"	0%	\$ 2,190.00	-	-	-	-	-
4"	0%	\$ 3,215.00	-	-	-	-	-
Irrigation							
1-1/2"	0%	\$ 715.00	-	-	-	-	-
2"	0%	\$ 1,170.00	-	-	-	-	-
3"	0%	\$ 2,190.00	-	-	-	-	-
4"	0%	\$ 3,215.00	-	-	-	-	-
6"	0%	\$ 6,270.00	-	-	-	-	-
8"			-	-	-	-	-
Total Meter Advances Collected			\$ -	\$ 880	\$ 2,320	\$ 6,040	\$ 7,060
Cumulative Meter Advances Collected			\$ -	\$ 880	\$ 3,200	\$ 9,240	\$ 16,300
<b>Meter Advance Refunds</b>							
Year 1 Advances	10%		\$ -	\$ -	\$ -	\$ -	\$ -
Year 2 Advances	10%			\$ 88	\$ 88	\$ 88	\$ 88
Year 3 Advances	10%				\$ 232	\$ 232	\$ 232
Year 4 Advances	10%					\$ 604	\$ 604
Year 5 Advances	10%						\$ 924
Total Refunds			\$ -	\$ -	\$ 88	\$ 320	\$ 924
Cumulative Refunds			\$ -	\$ -	\$ 88	\$ 408	\$ 1,332
Meter Advance Balance			\$ -	\$ 880	\$ 3,112	\$ 8,832	\$ 14,968

Perkins Mountain Water Company  
 Projected Contributions in Aid of Construction  
 By NARUC Account and Customer Class

Schedule A-4c  
 Page 1

		Year 1	Year 2	Year 3	Year 4	Year 5
<b>Developer Contributed Plant</b>						
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-
303	Land and Land Rights					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
311	Pumping Equipment					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
320	Water Treatment Equipment					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
330	Distribution Reservoirs and Standpipes					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
331	Transmission and Distribution Mains					
	Backbone - Golden Valley	-	-	-	-	-
	Backbone - White Hills	-	-	-	-	-
	Subdivisions	-	-	-	-	-
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	-
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant and Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communications Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
Annual Plant Advances		\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Plant Advances		\$ -	\$ -	\$ -	\$ -	\$ -



Perkins Mountain Water Company  
 Projected Contributions in Aid of Construction  
 By NARUC Account and Customer Class

Schedule A-4c  
 Page 2

		Year 1	Year 2	Year 3	Year 4	Year 5
<b>Hook-Up Fee Advance - Detail</b>	<b>Per Unit Fee</b>					
Residential (Age Restricted)						
3/4"	\$ - \$	- \$	- \$	- \$	- \$	-
Residential (Conventional Family)						
3/4"	\$ - \$	- \$	- \$	- \$	- \$	-
1"	\$ - \$	- \$	- \$	- \$	- \$	-
Commercial						
3/4"	\$ - \$	- \$	- \$	- \$	- \$	-
1"	\$ - \$	- \$	- \$	- \$	- \$	-
1-1/2"	\$ - \$	- \$	- \$	- \$	- \$	-
2"	\$ - \$	- \$	- \$	- \$	- \$	-
Industrial						
1-1/2"	\$ - \$	- \$	- \$	- \$	- \$	-
2"	\$ - \$	- \$	- \$	- \$	- \$	-
3"	\$ - \$	- \$	- \$	- \$	- \$	-
4"	\$ - \$	- \$	- \$	- \$	- \$	-
Irrigation						
1-1/2"	\$ - \$	- \$	- \$	- \$	- \$	-
2"	\$ - \$	- \$	- \$	- \$	- \$	-
3"	\$ - \$	- \$	- \$	- \$	- \$	-
4"	\$ - \$	- \$	- \$	- \$	- \$	-
6"	\$ - \$	- \$	- \$	- \$	- \$	-
8"	\$ - \$	- \$	- \$	- \$	- \$	-
<b>Hook-Up Fee Advance - Summary</b>						
Residential	\$	- \$	- \$	- \$	- \$	-
Commercial		-	-	-	-	-
Industrial		-	-	-	-	-
Irrigation		-	-	-	-	-
Annual Total Hook-Up Fees	\$	- \$	- \$	- \$	- \$	-
Cumulative Hook-Up Fees	\$	- \$	- \$	- \$	- \$	-
<b>Contribution Summary</b>						
Annual Plant Contributions and Hook-Up Fees	\$	- \$	- \$	- \$	- \$	-
Cumulative Total Contributions	\$	- \$	- \$	- \$	- \$	-
<b>Amortization</b>						
Composite Rate		4.32%	4.11%	3.88%	3.63%	3.50%
Amortization	\$	- \$	- \$	- \$	- \$	-
Cumulative Amortization	\$	- \$	- \$	- \$	- \$	-
<b>Contribution Balance</b>	\$	- \$	- \$	- \$	- \$	-

Perkins Mountain Water Company  
Proposed Rate Design

Schedule A-5  
Page 1

Monthly Customer Charges

3/4" Meter	\$ 35.00
1" Meter	\$ 46.00
1-1/2" Meter	\$ 115.00
2" Meter	\$ 184.00
3" Meter	\$ 345.00
4" Meter	\$ 575.00
6" Meter	\$ 1,150.00
8" Meter	\$ 1,840.00

Gallons included in Monthly Customer Charge 0

Commodity Charges - Per 1,000 Gallons of Usage

<b>3/4" Meters</b>	
0 to 4,000	\$ 2.30
4,001 to 20,000	\$ 4.37
20,001 gallons and above	\$ 6.33
<b>1" Meters</b>	
0 to 4,000	\$ 2.30
4,001 to 20,000	\$ 4.37
20,001 gallons and above	\$ 6.33
<b>1-1/2" Meters</b>	
0 to 42,000	\$ 4.37
42,001 gallons and above	\$ 6.33
<b>2" Meters</b>	
0 to 63,000	\$ 4.37
63,001 gallons and above	\$ 6.33
<b>3" Meters</b>	
0 to 120,000	\$ 4.37
120,001 gallons and above	\$ 6.33
<b>4" Meters</b>	
0 to 180,000	\$ 4.37
180,001 gallons and above	\$ 6.33
<b>6" Meters</b>	
0 to 207,000	\$ 4.37
207,001 gallons and above	\$ 6.33
<b>8" Meters</b>	
0 to 235,000	\$ 4.37
235,001 gallons and above	\$ 6.33

Monthly Service Charge for Fire Sprinkler

4" or Smaller Connection	\$ 28.75
6" Connection	\$ 57.50
8" Connection	\$ 92.00

Service Line and Meter Installation Charges

3/4" Meter	\$ 440.00
1" Meter	\$ 500.00
1-1/2" Meter	\$ 715.00
2" Meter (Turbo)	\$ 1,170.00
2" Meter (Compound)	\$ 1,700.00
3" Meter (Turbo)	\$ 1,585.00
3" Meter (Compound)	\$ 2,190.00
4" Meter (Turbo)	\$ 2,540.00
4" Meter (Compound)	\$ 3,215.00
6" Meter (Turbo)	\$ 4,815.00
6" Meter (Compound)	\$ 6,270.00
8" Meter (Turbo)	Cost (a)
8" Meter (Compound)	Cost (a)

(a) cost to include parts, labor, overhead, and all applicable taxes, including income taxes

Service Charges

Establishment	\$ 30.00
Establishment (After Hours)	\$ 50.00
Re-Establishment (Within 12 Months)	*
Reconnection (Delinquent)	\$ 40.00
NSF Check	\$ 25.00
Meter Re-Read (If Correct)	\$ 30.00
Meter Test (If Correct)	\$ 30.00
Deferred Payment	1.5%
Late Payment Penalty (Per Month)	1.5%
Deposit Interest	**
Deposit	**
Moving meter/service at customer request	***

\* Number of months off system times the monthly customer charge for meter size

\*\* Per Commission Rule R14-2-403.B

\*\*\* Cost to include parts, labor, overhead and all applicable taxes

Perkins Mountain Water Company  
Projected Property Taxes

Schedule A-6  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Annual Revenue	\$ 34,515	\$ 287,950	\$ 751,072	\$ 1,403,309	\$ 2,183,026
3-Yr Average Revenue	34,515	161,232	357,846	814,110	1,445,802
CWIP @ 12/31	997,980	412,428	615,608	866,228	360,000
Book Value of Transportation Equip	37,800	29,400	33,600	22,400	11,200
Calculate Full Cash Value					
2 x 3-Yr Average Revenue	\$ 69,029	\$ 322,465	\$ 715,691	\$ 1,628,221	\$ 2,891,605
+ 10% of CWIP	99,798	41,243	61,561	86,623	36,000
- Transportation Equip	(37,800)	(29,400)	(33,600)	(22,400)	(11,200)
Full Cash Value	\$ 131,027	\$ 334,308	\$ 743,652	\$ 1,692,443	\$ 2,916,405
Assessment Ratio	22.0%	21.0%	20.0%	20.0%	20.0%
Assessed Value	\$ 28,826	\$ 70,205	\$ 148,730	\$ 338,489	\$ 583,281
Property Tax Rate (Avg. Mohave Cty)	10.49%	10.49%	10.49%	10.49%	10.49%
Projected Property Tax	\$ 3,024	\$ 7,364	\$ 15,602	\$ 35,507	\$ 61,186

Perkins Mountain Water Company  
 Projected Year-End Customers - Summary  
 By Customer Class

Schedule A-7  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Residential	150	535	1,235	2,055	3,035
Commercial	-	2	7	17	30
Industrial	-	-	-	-	-
Irrigation	-	-	-	-	-
<b>TOTAL</b>	<b>150</b>	<b>537</b>	<b>1,242</b>	<b>2,072</b>	<b>3,065</b>
<b>Golden Valley South</b>					
Residential	150	510	930	1,430	2,020
Commercial	-	2	6	13	20
Industrial	-	-	-	-	-
Irrigation	-	-	-	-	-
<b>Total</b>	<b>150</b>	<b>512</b>	<b>936</b>	<b>1,443</b>	<b>2,040</b>
<b>The Village at White Hills</b>					
Residential	-	25	305	625	1,015
Commercial	-	-	1	4	10
Industrial	-	-	-	-	-
Irrigation	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>25</b>	<b>306</b>	<b>629</b>	<b>1,025</b>

Perkins Mountain Water Company  
 Projected Year-End Customers - Detail  
 By Customer Class and Meter Size

Schedule A-7a  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Residential (Age Restricted)					
3/4"	75	255	465	715	1,010
Residential (Conventional Family)					
3/4"	75	280	770	1,340	2,025
1"	-	-	-	-	-
Commercial					
3/4"	-	2	5	10	15
1"	-	-	2	5	9
1-1/2"	-	-	-	-	4
2"	-	-	-	2	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>TOTAL</b>	<b>150</b>	<b>537</b>	<b>1,242</b>	<b>2,072</b>	<b>3,065</b>

Perkins Mountain Water Company  
 Projected Year-End Customers - Detail  
 By Customer Class and Meter Size

Schedule A-7a  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
Residential (Age Restricted)					
3/4"	75	255	465	715	1,010
Residential (Conventional Family)					
3/4"	75	255	465	715	1,010
1"	-	-	-	-	-
Commercial					
3/4"	-	2	4	7	10
1"	-	-	2	4	6
1-1/2"	-	-	-	-	2
2"	-	-	-	2	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	<b>150</b>	<b>512</b>	<b>936</b>	<b>1,443</b>	<b>2,040</b>

Perkins Mountain Water Company  
 Projected Year-End Customers - Detail  
 By Customer Class and Meter Size

Schedule A-7a  
 Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
Residential (Age Restricted)					
3/4"	-	-	-	-	-
Residential (Conventional Family)					
3/4"	-	25	305	625	1,015
1"	-	-	-	-	-
Commercial					
3/4"	-	-	1	3	5
1"	-	-	-	1	3
1-1/2"	-	-	-	-	2
2"	-	-	-	-	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	-	25	306	629	1,025

Perkins Mountain Water Company  
 Projected Average Number of Customers (used for revenue projection)  
 By Customer Class and Meter Size

Schedule A-7b  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
Average Factor for new Growth	0.25	0.50	0.50	0.50	0.50
<b>All Customers</b>					
Residential (Age Restricted)					
3/4"	19	165	360	590	863
Residential (Conventional Family)					
3/4"	19	178	525	1,055	1,683
1"	-	-	-	-	-
Commercial					
3/4"	-	1	4	8	13
1"	-	-	1	4	7
1-1/2"	-	-	-	-	2
2"	-	-	-	1	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>TOTAL</b>	<b>38</b>	<b>344</b>	<b>890</b>	<b>1,657</b>	<b>2,569</b>



Perkins Mountain Water Company  
 Projected Average Number of Customers (used for revenue projection)  
 By Customer Class and Meter Size

Schedule A-7b  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
Residential (Age Restricted)					
3/4"	19	165	360	590	863
Residential (Conventional Family)					
3/4"	19	165	360	590	863
1"	-	-	-	-	-
Commercial					
3/4"	-	1	3	6	9
1"	-	-	1	3	5
1-1/2"	-	-	-	-	1
2"	-	-	-	1	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	<b>38</b>	<b>331</b>	<b>724</b>	<b>1,190</b>	<b>1,742</b>

Perkins Mountain Water Company  
 Projected Average Number of Customers (used for revenue projection)  
 By Customer Class and Meter Size

Schedule A-7b  
 Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
Residential (Age Restricted)					
3/4"	-	-	-	-	-
Residential (Conventional Family)					
3/4"	-	13	165	465	820
1"	-	-	-	-	-
Commercial					
3/4"	-	-	1	2	4
1"	-	-	-	1	2
1-1/2"	-	-	-	-	1
2"	-	-	-	-	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	-	13	166	468	827

Perkins Mountain Water Company  
Projected Customer Growth  
By Customer Class and Meter Size

Schedule A-7c  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Residential (Age Restricted)					
3/4"	75	180	210	250	295
Residential (Conventional Family)					
3/4"	75	205	490	570	685
1"	-	-	-	-	-
Commercial					
3/4"	-	2	3	5	5
1"	-	-	2	3	4
1-1/2"	-	-	-	-	4
2"	-	-	-	2	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>TOTAL</b>	<b>150</b>	<b>387</b>	<b>705</b>	<b>830</b>	<b>993</b>

Perkins Mountain Water Company  
Projected Customer Growth  
By Customer Class and Meter Size

Schedule A-7c  
Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
Residential (Age Restricted)					
3/4"	75	180	210	250	295
Residential (Conventional Family)					
3/4"	75	180	210	250	295
1"					
Commercial					
3/4"		2	2	3	3
1"			2	2	2
1-1/2"					2
2"				2	
Industrial					
1-1/2"					
2"					
3"					
4"					
Irrigation					
1-1/2"					
2"					
3"					
4"					
6"					
8"					
<b>Total</b>	<b>150</b>	<b>362</b>	<b>424</b>	<b>507</b>	<b>597</b>

Perkins Mountain Water Company  
Projected Customer Growth  
By Customer Class and Meter Size

Schedule A-7c  
Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
Residential (Age Restricted)					
3/4"					
Residential (Conventional Family)					
3/4"	0	25	280	320	390
1"					
Commercial					
3/4"			1	2	2
1"				1	2
1-1/2"					2
2"					
Industrial					
1-1/2"					
2"					
3"					
4"					
Irrigation					
1-1/2"					
2"					
3"					
4"					
6"					
8"					
<b>Total</b>	<b>0</b>	<b>25</b>	<b>281</b>	<b>323</b>	<b>396</b>

Perkins Mountain Water Company  
 Projected Water Sales - Summary (in 1,000 gallons)  
 By Customer Class

Schedule A-8  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Residential	4,117	37,895	101,051	191,564	298,746
Commercial	-	137	684	2,428	5,335
Industrial	-	-	-	-	-
Irrigation	-	-	-	-	-
<b>TOTAL</b>	<b>4,117</b>	<b>38,032</b>	<b>101,735</b>	<b>193,993</b>	<b>304,081</b>
<b>Golden Valley South</b>					
Residential	4,117	36,228	79,043	129,543	189,374
Commercial	-	137	616	2,052	3,967
Industrial	-	-	-	-	-
Irrigation	-	-	-	-	-
<b>Total</b>	<b>4,117</b>	<b>36,365</b>	<b>79,659</b>	<b>131,595</b>	<b>193,341</b>
<b>The Village at White Hills</b>					
Residential	-	1,667	22,008	62,022	109,372
Commercial	-	-	68	376	1,368
Industrial	-	-	-	-	-
Irrigation	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>1,667</b>	<b>22,076</b>	<b>62,398</b>	<b>110,740</b>

Perkins Mountain Water Company  
 Projected Water Sales - Detail (in 1,000 gallons)  
 By Customer Class and Meter Size

Schedule A-8a  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Residential (Age Restricted)					
3/4"	1,616	14,220	31,026	50,849	74,334
Residential (Conventional Family)					
3/4"	2,501	23,675	70,025	140,716	224,412
1"	-	-	-	-	-
Commercial					
3/4"	-	137	479	1,026	1,710
1"	-	-	205	718	1,436
1-1/2"	-	-	-	-	821
2"	-	-	-	684	1,368
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>TOTAL</b>	<b>4,117</b>	<b>38,032</b>	<b>101,735</b>	<b>193,993</b>	<b>304,081</b>

Perkins Mountain Water Company  
 Projected Water Sales - Detail (in 1,000 gallons)  
 By Customer Class and Meter Size

Schedule A-8a  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
Residential (Age Restricted)					
3/4"	1,616	14,220	31,026	50,849	74,334
Residential (Conventional Family)					
3/4"	2,501	22,008	48,017	78,694	115,040
1"	-	-	-	-	-
Commercial					
3/4"	-	137	410	752	1,163
1"	-	-	205	616	1,026
1-1/2"	-	-	-	-	410
2"	-	-	-	684	1,368
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	<b>4,117</b>	<b>36,365</b>	<b>79,659</b>	<b>131,595</b>	<b>193,341</b>



Perkins Mountain Water Company  
 Projected Water Sales - Detail (in 1,000 gallons)  
 By Customer Class and Meter Size

Schedule A-8a  
 Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
Residential (Age Restricted)					
3/4"	-	-	-	-	-
Residential (Conventional Family)					
3/4"	-	1,667	22,008	62,022	109,372
1"	-	-	-	-	-
Commercial					
3/4"	-	-	68	274	547
1"	-	-	-	103	410
1-1/2"	-	-	-	-	410
2"	-	-	-	-	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	-	1,667	22,076	62,398	110,740

Perkins Mountain Water Company  
Demand Factors (used for sales projection)  
By Customer Class and Meter Size

Schedule A-8b  
Page 1

	Persons per Household	GPCPD	Gallons per meter or DU per day	Monthly Production (gallons)	Lost and Unaccounted	Average Monthly Sales (gallons)	Average Annual Sales (gallons)
Residential (Age Restricted)							
5/8" x 3/4"	1.8	140	252	7,560	5.0%	7,182	86,184
3/4"	1.8	140	252	7,560	5.0%	7,182	86,184
Residential (Conventional Family)							
5/8" x 3/4"	3.0	130	390	11,700	5.0%	11,115	133,380
3/4"	3.0	130	390	11,700	5.0%	11,115	133,380
1"	3.0	130	390	11,700	5.0%	11,115	133,380
Commercial							
3/4"	n/a	n/a	400	12,000	5.0%	11,400	136,800
1"	n/a	n/a	600	18,000	5.0%	17,100	205,200
1-1/2"	n/a	n/a	1,200	36,000	5.0%	34,200	410,400
2"	n/a	n/a	2,000	60,000	5.0%	57,000	684,000
Industrial							
1-1/2"	n/a	n/a	2,400	72,000	5.0%	68,400	820,800
2"	n/a	n/a	4,000	120,000	5.0%	114,000	1,368,000
3"	n/a	n/a	10,800	324,000	5.0%	307,800	3,693,600
4"	n/a	n/a	24,000	720,000	5.0%	684,000	8,208,000
Irrigation							
1-1/2"	n/a	n/a	4,800	144,000	5.0%	136,800	1,641,600
2"	n/a	n/a	8,000	240,000	5.0%	228,000	2,736,000
3"	n/a	n/a	21,600	648,000	5.0%	615,600	7,387,200
4"	n/a	n/a	48,000	1,440,000	5.0%	1,368,000	16,416,000
6"	n/a	n/a	96,000	2,880,000	5.0%	2,736,000	32,832,000
8"	n/a	n/a	288,000	8,640,000	5.0%	8,208,000	98,496,000

Perkins Mountain Water Company  
Facilities Planning Worksheet

Schedule A-8c  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley</b>					
Average Number of Customers					
Age Restricted	19	165	360	590	863
Conventional	19	165	360	590	863
Avg Day (gpd)					
Age Restricted	4,725	41,580	90,720	148,680	217,350
Conventional	7,313	64,350	140,400	230,100	336,375
Total	12,038	105,930	231,120	378,780	553,725
Peak Day (gpd)	24,075	211,860	462,240	757,560	1,107,450
Peak Hour (gpd)	42,131	370,755	808,920	1,325,730	1,938,038
Avg Day (gpm)					
Age Restricted	3	29	63	103	151
Conventional	5	45	98	160	234
Total	8	74	161	263	385
Peak Day (gpm)	17	147	321	526	769
Peak Hour (gpm)	29	257	562	921	1,346
Fire Flow (gpm)	1500	1500	1500	1500	1500
Well Capacity Required (gpm)	17	147	321	526	769
Wells Required (Nominal)	0.01	0.12	0.27	0.44	0.64
Wells Planned	2	2	2	2	2
Storage Required (gallons)					
Operational (Stanley)	4,514	39,724	86,670	142,043	207,647
Fire	270,000	270,000	270,000	270,000	270,000
Total	274,514	309,724	356,670	412,043	477,647
Storage Planned (gallons)	400,000			1,600,000	

Perkins Mountain Water Company  
Facilities Planning Worksheet

Schedule A-8c  
Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>White Hills</b>					
Average Number of Customers	-	-	-	-	-
Age Restricted	-	-	-	-	-
Conventional	-	13	165	465	820
Avg Day (gpd)	-	-	-	-	-
Age Restricted	-	-	-	-	-
Conventional	-	4,875	64,350	181,350	319,800
Total	-	4,875	64,350	181,350	319,800
Peak Day (gpd)	-	9,750	128,700	362,700	639,600
Peak Hour (gpd)	-	17,063	225,225	634,725	1,119,300
Avg Day (gpm)	-	-	-	-	-
Age Restricted	-	-	-	-	-
Conventional	-	3	45	126	222
Total	-	3	45	126	222
Peak Day (gpm)	-	7	89	252	444
Peak Hour (gpm)	-	12	156	441	777
Fire Flow (gpm)	-	1500	1500	1500	1500
Well Capacity Required (gpm)	-	7	89	252	444
Wells Required (Nominal)	-	0.02	0.22	0.63	1.11
Wells Planned	0	2	2	2	3
Storage Required (gallons)	-	-	-	-	-
Operational (Stanley)	-	1,828	24,131	68,006	119,925
Fire	-	270,000	270,000	270,000	270,000
Total	-	271,828	294,131	338,006	389,925
Storage Planned (gallons)	-	400,000	-	-	1,600,000

Perkins Mountain Water Company  
Projected Revenue  
By Customer Class and Meter Size

Schedule A-9  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Water Sales</b>					
Residential (Age Restricted)					
3/4"	\$ 13,074	\$ 115,049	\$ 251,015	\$ 411,386	\$ 601,390
Residential (Conventional Family)					
3/4"	16,941	160,373	474,343	953,204	1,520,157
1"	-	-	-	-	-
Commercial					
3/4"	-	918	3,215	6,888	11,481
1"	-	-	1,349	4,723	9,446
1-1/2"	-	-	-	-	6,347
2"	-	-	-	2,208	4,416
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total Water Sales</b>	<b>\$ 30,015</b>	<b>\$ 276,340</b>	<b>\$ 729,922</b>	<b>\$ 1,378,409</b>	<b>\$ 2,153,236</b>
<b>Establishment Fees</b>	<b>\$ 4,500</b>	<b>\$ 11,610</b>	<b>\$ 21,150</b>	<b>\$ 24,900</b>	<b>\$ 29,790</b>
<b>TOTAL Annual Revenue</b>	<b>\$ 34,515</b>	<b>\$ 287,950</b>	<b>\$ 751,072</b>	<b>\$ 1,403,309</b>	<b>\$ 2,183,026</b>

Perkins Mountain Water Company  
Projected Revenue  
By Customer Class and Meter Size

Schedule A-9  
Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Water Sales - Base Charge Only</b>					
Residential (Age Restricted)					
3/4"	\$ 7,875	\$ 69,300	\$ 151,200	\$ 247,800	\$ 362,250
Residential (Conventional Family)					
3/4"	7,875	74,550	220,500	443,100	706,650
1"	-	-	-	-	-
Commercial					
3/4"	-	420	1,470	3,150	5,250
1"	-	-	552	1,932	3,864
1-1/2"	-	-	-	-	2,760
2"	-	-	-	2,208	4,416
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total Water Sales</b>	<b>\$ 15,750</b>	<b>\$ 144,270</b>	<b>\$ 373,722</b>	<b>\$ 698,190</b>	<b>\$ 1,085,190</b>
<b>Base Charge % of Water Sales</b>	<b>52%</b>	<b>52%</b>	<b>51%</b>	<b>51%</b>	<b>50%</b>
<b>Average Monthly Bills</b>					
Residential (Age Restricted)					
3/4"	\$ 58.11	\$ 58.11	\$ 58.11	\$ 58.11	\$ 58.11
Residential (Conventional Family)					
3/4"	\$ 75.29	\$ 75.29	\$ 75.29	\$ 75.29	\$ 75.29
1"	\$ -	\$ -	\$ -	\$ -	\$ -
All Residential	\$ 66.70	\$ 67.01	\$ 68.30	\$ 69.13	\$ 69.47

Perkins Mountain Water Company  
 Projection of Usage by Rate Tier  
 (used for revenue projections)

Schedule A-9a  
 Page 1

	Monthly Per Customer Sales (gallons)			
	Total	Tier 1 Sales	Tier 2 Sales	Tier 3 Sales
Residential (Age Restricted)				
3/4"	7,182	4,000	3,182	-
Residential (Conventional Family)				
3/4"	11,115	4,000	7,115	-
1"	11,115	4,000	7,115	-
Commercial				
3/4"	11,400	4,000	7,400	-
1"	17,100	4,000	13,100	-
1-1/2"	34,200	n/a	34,200	-
2"	57,000	n/a		
Industrial				
1-1/2"	68,400	n/a	42,000	26,400
2"	114,000	n/a	63,000	51,000
3"	307,800	n/a	120,000	187,800
4"	684,000	n/a	180,000	504,000
Irrigation				
1-1/2"	136,800	n/a	42,000	94,800
2"	228,000	n/a	63,000	165,000
3"	615,600	n/a	120,000	495,600
4"	1,368,000	n/a	180,000	1,188,000
6"	2,736,000	n/a	207,000	2,529,000
8"	8,208,000	n/a	235,000	7,973,000

Perkins Mountain Water Company  
 Projection of Usage by Rate Tier  
 (used for revenue projections)

Schedule A-9a  
 Page 2

	Annual Per Customer Sales (in 1,000 gallons)			
	Total	Tier 1 Sales	Tier 2 Sales	Tier 3 Sales
Residential (Age Restricted)				
3/4"	86	48	38	-
Residential (Conventional Family)				
3/4"	133	48	85	-
1"	133	48	85	-
Commercial				
3/4"	137	48	89	-
1"	205	48	157	-
1-1/2"	410	n/a	410	-
2"	684	n/a	-	-
Industrial				
1-1/2"	821	n/a	504	317
2"	1,368	n/a	756	612
3"	3,694	n/a	1,440	2,254
4"	8,208	n/a	2,160	6,048
Irrigation				
1-1/2"	1,642	n/a	504	1,138
2"	2,736	n/a	756	1,980
3"	7,387	n/a	1,440	5,947
4"	16,416	n/a	2,160	14,256
6"	32,832	n/a	2,484	30,348
8"	98,496	n/a	2,820	95,676



Perkins Mountain Water Company  
Projected Expenses

Schedule A-10  
Page 1

Expense Category		Year 1	Year 2	Year 3	Year 4	Year 5
Operation and Maintenance						
Salaries and Wages		\$ 49,500	\$ 102,960	\$ 126,547	\$ 131,609	\$ 136,873
Employee Pensions and Benefits	24% of payroll	11,880	24,710	30,371	31,586	32,850
Purchased Water		-	-	-	-	-
Purchased Power	\$ 0.39 per 1,000 gal	1,616	14,926	39,927	76,135	119,341
Fuel for Power Production	(a)	-	-	-	-	-
Chemicals	\$ 0.05 per 1,000 gal	206	1,902	5,087	9,700	15,204
Materials and Supplies		2,000	4,000	4,500	5,000	5,500
Contract Services						
Engineering	(a)	1,000	2,060	2,122	2,185	2,251
Accounting	(a)	2,500	5,150	5,305	5,464	5,628
Legal	(a)	2,500	5,150	5,305	5,464	5,628
Management	(a)	5,000	10,300	10,609	10,927	11,255
Testing	\$ 3.00 per customer	225	1,611	3,726	6,216	9,195
Arsenic Treatment	\$ 0.40 per 1,000 gal]	-	667	8,830	24,959	44,296
Administrative	(a)	15,000	30,900	31,827	32,782	33,765
Billing	\$ 1.00 per customer	450	4,122	10,674	19,884	30,822
Rental of Building/Property	(a)	6,000	12,360	12,731	13,113	13,506
Rental of Equipment	(a)	500	1,030	1,061	1,093	1,126
Transportation Expense	(a)	7,500	15,450	21,165	21,800	22,454
Insurance						
Vehicles	(a)	1,500	3,090	4,233	4,360	4,491
General Liability	(a)	1,500	3,090	3,183	3,278	3,377
Workman's Comp	(a)	1,500	3,090	3,183	3,278	3,377
Other		-	-	-	-	-
Advertising Expense		-	-	-	-	-
Rate Case Amortization		-	-	-	-	-
Regulatory Commission		-	-	-	-	-
Water Conservation	\$ 1.00 per customer	150	537	1,242	2,072	3,065
Bad Debt	0.5% of revenue	173	1,440	3,755	7,017	10,915
Miscellaneous	(a)	1,500	3,090	3,183	3,278	3,377
Subtotal Operation and Maintenance		\$ 112,199	\$ 251,635	\$ 338,565	\$ 421,200	\$ 518,293
Depreciation (net of amortization of CIAC)		\$ 102,170	\$ 297,303	\$ 417,673	\$ 483,271	\$ 595,102
Taxes other than Income						
Property Taxes		3,024	7,364	15,602	35,507	61,186
Payroll Taxes	10% of payroll	4,950	10,296	12,655	13,161	13,687
Other Taxes and Licenses		50	50	50	173,761	383,965
Income Taxes		50	50	50	173,761	383,965
Total Operating Expenses		\$ 222,393	\$ 566,648	\$ 784,544	\$ 1,126,899	\$ 1,572,234
(a) Inflation at	3.0%					
Cost of Power Assumptions						
Total Pumping Head	700 feet					
Pump/Motor efficiency	56%					
Cost per KWh	\$ 0.10					
Income Tax Calculation						
Revenue		\$ 34,515	\$ 287,950	\$ 751,072	\$ 1,403,309	\$ 2,183,026
Operating Expenses		222,343	566,598	784,494	953,139	1,188,269
Interest Expense		-	-	-	-	-
Taxable Income		\$ (187,828)	\$ (278,648)	\$ (33,422)	\$ 450,170	\$ 994,757
State Tax	6.968%	50	50	50	31,368	69,315
Federal Taxable Income		\$ (187,878)	\$ (278,698)	\$ (33,472)	\$ 418,802	\$ 925,442
Federal Tax		-	-	-	142,393	314,650
Total Income Tax		\$ 50	\$ 50	\$ 50	\$ 173,761	\$ 383,965
Combined Tax Rate		-0.03%	-0.02%	-0.15%	38.60%	38.60%

Perkins Mountain Water Company  
Plant Additions - Summary  
By NARUC Plant Account

Schedule A-11  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
301 Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302 Franchises	-	-	-	-	-
303 Land and Land Rights	-	-	-	-	-
304 Structures and Improvements	-	-	-	-	-
305 Collecting and Impounding Reservoirs	-	-	-	-	-
306 Lake, River and Other Intakes	-	-	-	-	-
307 Wells and Springs	800,000	600,000	-	-	300,000
308 Infiltration Galleries and Tunnels	-	-	-	-	-
309 Supply Mains	-	-	-	-	-
310 Power Generation Equipment	-	-	-	-	-
311 Pumping Equipment	800,000	600,000	-	-	300,000
320 Water Treatment Equipment	40,000	540,000	-	-	520,000
330 Distribution Reservoirs and Standpipes	700,000	700,000	-	825,000	825,000
331 Transmission and Distribution Mains	2,139,975	2,251,600	1,597,542	1,719,942	1,783,692
333 Services	68,700	109,200	153,500	182,300	197,300
334 Meters and Meter Installations	30,000	77,400	141,000	166,000	198,600
335 Hydrants	68,700	109,200	153,500	182,300	197,300
336 Backflow Prevention Devices	-	-	-	-	-
339 Other Plant and Miscellaneous Equipment	-	-	-	-	-
340 Office Furniture and Equipment	25,000	-	-	-	-
340.1 Computers and Software	6,250	-	-	-	6,250
341 Transportation Equipment	42,000	-	14,000	-	-
342 Stores Equipment	-	-	-	-	-
343 Tools, Shop and Garage Equipment	10,000	2,500	2,500	2,500	2,500
344 Laboratory Equipment	-	-	-	-	-
345 Power Operated Equipment	-	-	-	-	-
346 Communications Equipment	500	-	100	-	500
347 Miscellaneous Equipment	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-
<b>Totals</b>	<b>\$ 4,731,125</b>	<b>\$ 4,989,900</b>	<b>\$ 2,062,142</b>	<b>\$ 3,078,042</b>	<b>\$ 4,331,142</b>

**Projected CWIP**

CWIP Balance	\$ 997,980	\$ 412,428	\$ 615,608	\$ 866,228	\$ 360,000
Change in CWIP Balance	\$ 997,980	\$ (585,552)	\$ 203,180	\$ 250,620	\$ (506,228)

Perkins Mountain Water Company  
Plant Additions - Detail  
By NARUC Plant Account

Schedule A-11a  
Page 1

		Percent Advanced	Percent Contributed	Year 1	Year 2	Year 3	Year 4	Year 5
301	Organization	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	0.0%	0.0%					
303	Land and Land Rights							
	Golden Valley	95.0%	0.0%					
	White Hills	95.0%	0.0%					
304	Structures and Improvements	95.0%	0.0%					
305	Collecting and Impounding Reservoirs	95.0%	0.0%					
306	Lake, River and Other Intakes	95.0%	0.0%					
307	Wells and Springs							
	Golden Valley	95.0%	0.0%	800,000				
	White Hills	95.0%	0.0%		600,000			300,000
308	Infiltration Galleries and Tunnels	95.0%	0.0%					
309	Supply Mains	95.0%	0.0%					
310	Power Generation Equipment							
	Golden Valley	95.0%	0.0%					
	White Hills	95.0%	0.0%					
311	Pumping Equipment							
	Golden Valley	95.0%	0.0%	800,000				
	White Hills	95.0%	0.0%		600,000			300,000
320	Water Treatment Equipment							
	Golden Valley	95.0%	0.0%	40,000				
	White Hills	95.0%	0.0%		540,000			520,000
330	Distribution Reservoirs and Standpipes							
	Golden Valley	95.0%	0.0%	700,000			825,000	
	White Hills	95.0%	0.0%		700,000			825,000
331	Transmission and Distribution Mains							
	Backbone - Golden Valley	95.0%	0.0%	1,848,000	952,000	666,667	666,667	666,667
	Backbone - White Hills	95.0%	0.0%		835,500	278,500	278,500	278,500
	Subdivisions	95.0%	0.0%	291,975	464,100	652,375	774,775	838,525
333	Services	95.0%	0.0%	68,700	109,200	153,500	182,300	197,300
334	Meters and Meter Installations	95.0%	0.0%	30,000	77,400	141,000	166,000	198,600
335	Hydrants	95.0%	0.0%	68,700	109,200	153,500	182,300	197,300
336	Backflow Prevention Devices	0.0%	0.0%					
339	Other Plant and Miscellaneous Equipment	0.0%	0.0%					
340	Office Furniture and Equipment	0.0%	0.0%	25,000				
340.1	Computers and Software	0.0%	0.0%	6,250				6,250
341	Transportation Equipment	0.0%	0.0%	42,000		14,000		
342	Stores Equipment	0.0%	0.0%					
343	Tools, Shop and Garage Equipment	0.0%	0.0%	10,000	2,500	2,500	2,500	2,500
344	Laboratory Equipment	0.0%	0.0%					
345	Power Operated Equipment	0.0%	0.0%					
346	Communications Equipment	0.0%	0.0%	500		100		500
347	Miscellaneous Equipment	0.0%	0.0%					
348	Other Tangible Plant	0.0%	0.0%					
Total				\$ 4,731,125	\$ 4,989,900	\$ 2,062,142	\$ 3,078,042	\$ 4,331,142

Perkins Mountain Water Company  
Projected Cash Flow

Schedule A-12  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Cash From Operations</b>					
Beginning Cash Balance	\$ 50,000	\$ 152,215	\$ 512,024	\$ 587,394	\$ 336,889
Net Income (Loss)	(185,856)	(272,056)	(22,478)	285,652	616,445
Non-Cash Expense					
Depreciation Expense	102,170	297,303	417,673	483,271	595,102
Total Cash From Operations	\$ (83,686)	\$ 25,247	\$ 395,195	\$ 768,923	\$ 1,211,547
<b>Cash from Financing Activities</b>					
Long-Term Debt Issuance	\$ -	\$ -	\$ -	\$ -	-
Short-Term Debt Issuance	-	-	-	-	-
Paid In Capital	1,500,000	-	-	3,800,000	500,000
Advances In Aid Of Construction	4,415,006	4,738,030	1,943,265	2,921,765	4,105,797
Meter Advances	-	880	2,320	6,040	7,060
Contributions In Aid Of Construction	-	-	-	-	-
Security Deposits	-	-	-	-	-
Total Cash From Financing Activities	\$ 5,915,006	\$ 4,738,910	\$ 1,945,585	\$ 6,727,805	\$ 4,612,857
<b>Cash Disbursements</b>					
Long-Term Debt Repayment	\$ -	\$ -	\$ -	\$ -	-
Short-Term Debt Repayment	-	-	-	-	-
Dividends	-	-	-	-	-
Refund of Advances In Aid of Const.	-	-	-	4,418,250	2,107,000
Refund of Meter Advances	-	-	88	320	924
Capital Expenditures	5,729,105	4,404,348	2,265,322	3,328,662	3,824,913
Total Cash Disbursed	\$ 5,729,105	\$ 4,404,348	\$ 2,265,410	\$ 7,747,232	\$ 5,932,837
Ending Cash Balance	\$ 152,215	\$ 512,024	\$ 587,394	\$ 336,889	\$ 228,457
<b>Interest Calculations</b>					
Interest Earned (a)	2.00%	\$ 2,022	\$ 6,642	\$ 10,994	\$ 9,243
Interest Expense	6.58%	-	-	-	-

(a) Calculated on Average Cash Balance

# **Perkins Mountain Water Company**

## **20-Year Key Data Summary**

Perkins Mountain Water Company  
Supplemental Data  
20-Year Key Data Summary

Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Customer Summary</b>										
Prasada	150	512	936	1,443	2,040	2,790	3,790	4,790	5,790	6,790
White Hills	-	25	306	629	1,025	1,625	2,625	3,625	4,625	5,625
<b>Total Customers (Year End)</b>	<b>150</b>	<b>537</b>	<b>1,242</b>	<b>2,072</b>	<b>3,065</b>	<b>4,415</b>	<b>6,415</b>	<b>8,415</b>	<b>10,415</b>	<b>12,415</b>

**Plant Addition Summary**

<b>Wells</b>										
Prasada	1,600,000	-	-	-	-	800,000	-	-	800,000	-
White Hills	-	1,200,000	-	-	600,000	600,000	600,000	600,000	600,000	1,200,000
<b>Treatment</b>										
Prasada	40,000	-	-	-	-	20,000	-	-	20,000	-
White Hills	-	540,000	-	-	520,000	20,000	520,000	20,000	520,000	540,000
<b>Storage &amp; Booster Stations</b>										
Prasada	700,000	-	-	825,000	-	-	1,200,000	-	-	1,200,000
White Hills	-	700,000	-	-	825,000	-	-	1,100,000	-	-
<b>Mains and Meters</b>										
Prasada Backbone	1,848,000	952,000	666,667	666,667	666,667	350,000	350,000	350,000	350,000	350,000
White Hills Backbone	-	835,500	278,500	278,500	278,500	278,500	278,500	278,500	278,500	278,500
Subdivision Mains	459,375	759,900	1,100,375	1,305,375	1,431,725	2,428,750	2,900,000	2,900,000	2,900,000	2,900,000
<b>Other Plant</b>	<b>83,750</b>	<b>2,500</b>	<b>16,600</b>	<b>2,500</b>	<b>9,250</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>60,000</b>
<b>Total Plant Added</b>	<b>4,731,125</b>	<b>4,989,900</b>	<b>2,062,142</b>	<b>3,078,042</b>	<b>4,331,142</b>	<b>4,527,250</b>	<b>5,878,500</b>	<b>5,278,500</b>	<b>5,498,500</b>	<b>6,528,500</b>

Depreciation 3.50% 102,170 297,303 417,673 483,271 595,102 749,907 931,752 1,126,726 1,315,059 1,525,237

<b>Plant in Service</b>	4,731,125	9,721,025	11,783,167	14,861,208	19,192,350	23,719,600	29,598,100	34,876,600	40,375,100	46,903,600
<b>Accumulated Depreciation</b>	102,170	399,473	817,146	1,300,417	1,895,519	2,645,425	3,577,177	4,703,903	6,018,962	7,544,199
<b>Net Plant</b>	<b>4,628,955</b>	<b>9,321,552</b>	<b>10,966,021</b>	<b>13,560,792</b>	<b>17,296,831</b>	<b>21,074,175</b>	<b>26,020,923</b>	<b>30,172,697</b>	<b>34,356,138</b>	<b>39,359,401</b>

<b>Advances (Yearly)</b>	4,415,006	4,738,910	1,945,585	2,927,805	4,112,857	4,272,388	5,556,075	4,986,075	5,195,075	6,145,075
<b>Cummulative Advances</b>	<b>4,415,006</b>	<b>9,153,916</b>	<b>11,099,501</b>	<b>14,027,305</b>	<b>18,140,163</b>	<b>22,412,550</b>	<b>27,968,625</b>	<b>32,954,700</b>	<b>38,149,775</b>	<b>44,294,850</b>

<b>Refunds</b>	-	-	88	4,418,570	2,107,924	2,902,500	4,300,000	4,300,000	4,300,000	4,300,000
<b>Cummulative Refunds</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>4,418,658</b>	<b>6,526,582</b>	<b>9,429,082</b>	<b>13,729,082</b>	<b>18,029,082</b>	<b>22,329,082</b>	<b>26,629,082</b>

Rate Base 213,949 167,636 (133,392) 3,952,144 5,683,251 8,090,707 11,781,380 15,247,079 18,535,445 21,693,633

Rate Base/Net Plant 4.6% 1.8% -1.2% 29.1% 32.9% 38.4% 45.3% 50.5% 54.0% 55.1%

Perkins Mountain Water Company  
Supplemental Data  
20-Year Key Data Summary

Page 2

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Total
<b>Customer Summary</b>											
Prasada	7,790	8,790	9,790	10,790	11,790	12,790	13,790	14,790	15,790	16,790	16,790
White Hills	6,625	7,625	8,625	9,625	10,625	11,625	12,625	13,625	14,625	15,625	15,625
<b>Total Customers (Year End)</b>	<b>14,415</b>	<b>16,415</b>	<b>18,415</b>	<b>20,415</b>	<b>22,415</b>	<b>24,415</b>	<b>26,415</b>	<b>28,415</b>	<b>30,415</b>	<b>32,415</b>	<b>32,415</b>

<b>Plant Addition Summary</b>											
<b>Wells</b>											
Prasada	800,000	-	-	800,000	-	800,000	-	-	800,000	-	6,400,000
White Hills	600,000	600,000	600,000	1,200,000	600,000	600,000	600,000	1,200,000	600,000	600,000	12,600,000
<b>Treatment</b>											
Prasada	20,000	-	-	20,000	-	20,000	-	-	20,000	-	160,000
White Hills	20,000	520,000	20,000	540,000	20,000	520,000	20,000	520,000	20,000	520,000	5,400,000
<b>Storage &amp; Booster Stations</b>											
Prasada	-	-	1,200,000	-	-	1,200,000	-	-	1,200,000	-	7,525,000
White Hills	1,100,000	-	-	1,100,000	-	-	1,100,000	-	-	1,100,000	7,025,000
<b>Mains and Meters</b>											
Prasada Backbone	350,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	9,600,000
White Hills Backbone	278,500	278,500	278,500	278,500	278,500	278,500	278,500	278,500	278,500	-	5,570,000
Subdivision Mains	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	48,085,500
<b>Other Plant</b>	60,000	60,000	60,000	85,000	85,000	85,000	85,000	85,000	110,000	110,000	1,119,600
<b>Total Plant Added</b>	<b>6,128,500</b>	<b>4,658,500</b>	<b>5,358,500</b>	<b>7,223,500</b>	<b>4,183,500</b>	<b>6,703,500</b>	<b>5,283,500</b>	<b>5,283,500</b>	<b>6,228,500</b>	<b>5,530,000</b>	<b>103,485,100</b>

<b>Depreciation</b>	3.50%	1,746,424	1,934,932	2,109,983	2,329,860	2,529,203	2,719,458	2,928,937	3,113,600	3,314,777	3,520,263	33,791,635
<b>Plant in Service</b>		53,032,100	57,690,600	63,049,100	70,272,600	74,456,100	81,159,600	86,443,100	91,726,600	97,955,100	103,485,100	103,485,100
<b>Accumulated Depreciation</b>		9,290,623	11,225,554	13,335,537	15,665,397	18,194,600	20,914,058	23,842,994	26,956,594	30,271,372	33,791,634	33,791,634
<b>Net Plant</b>		43,741,477	46,465,046	49,713,563	54,607,203	56,261,500	60,245,542	62,600,106	64,770,006	67,683,728	69,693,466	69,693,466
<b>Advances (Yearly)</b>		5,765,075	4,368,575	5,033,575	6,781,575	3,893,575	6,287,575	4,938,575	4,938,575	5,812,575	5,149,000	97,263,525
<b>Cumulative Advances</b>		50,059,925	54,428,500	59,462,075	66,243,650	70,137,225	76,424,800	81,363,375	86,301,950	92,114,525	97,263,525	97,263,525
<b>Refunds</b>	\$ 2,150	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	69,631,232
<b>Cumulative Refunds</b>		30,929,082	35,229,082	39,529,082	43,829,082	48,129,082	52,429,082	56,729,082	61,029,082	65,329,082	69,629,082	69,629,082
<b>Rate Base</b>		24,610,634	27,265,628	29,780,570	32,192,635	34,253,357	36,249,824	37,965,813	39,497,138	40,898,285	42,059,023	42,059,022
<b>Rate Base/Net Plant</b>		56.3%	58.7%	59.9%	59.0%	60.9%	60.2%	60.6%	61.0%	60.4%	60.3%	60.3%

**Perkins Mountain  
Utility Company**

**Revised EXHIBIT E**



**Perkins Mountain Utility Company**  
**Index to Schedules**

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Perkins Mountain Utility Company  
Projected Balance Sheet

Schedule A-1  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Assets</b>					
Current Assets					
Cash	\$ 210,530	\$ 412,436	\$ 330,647	\$ 250,422	\$ 192,242
Accounts Receivable	-	-	-	-	-
Other	-	-	-	-	-
Total Current Assets	\$ 210,530	\$ 412,436	\$ 330,647	\$ 250,422	\$ 192,242
Fixed Assets					
Utility Plant in Service	\$ 4,597,075	\$ 7,761,475	\$ 9,379,800	\$ 16,427,875	\$ 18,543,950
(less) Accumulated Depreciation	117,010	398,353	744,501	1,267,048	1,972,485
Net Plant in Service	\$ 4,480,065	\$ 7,363,122	\$ 8,635,299	\$ 15,160,827	\$ 16,571,465
CWIP	632,880	323,665	1,409,615	423,215	400,000
Total Assets	\$ 5,323,474	\$ 8,099,223	\$ 10,375,561	\$ 15,834,464	\$ 17,163,707
<b>Liabilities and Capital</b>					
Current and Accrued Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Notes Payable	-	-	-	-	-
Accrued Taxes	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Current and Accrued Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
Deferred Credits					
Advances in aid of Construction	\$ 4,278,159	\$ 7,281,964	\$ 8,803,603	\$ 11,078,649	\$ 10,973,133
Contributions in aid of Const. (net)	-	-	-	-	-
Accumulated Deferred Income Tax	-	-	-	-	-
Total Deferred Credits	\$ 4,278,159	\$ 7,281,964	\$ 8,803,603	\$ 11,078,649	\$ 10,973,133
Total Liabilities	\$ 4,278,159	\$ 7,281,964	\$ 8,803,603	\$ 11,078,649	\$ 10,973,133
Capital Account					
Common Stock	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Preferred	-	-	-	-	-
Paid in Capital	1,200,000	1,200,000	1,900,000	4,800,000	5,650,000
Retained Earnings	(204,684)	(432,740)	(378,041)	(94,185)	490,575
Total Capital	\$ 1,045,316	\$ 817,260	\$ 1,571,959	\$ 4,755,815	\$ 6,190,575
Total Liabilities and Capital	\$ 5,323,474	\$ 8,099,223	\$ 10,375,561	\$ 15,834,464	\$ 17,163,707
<b>Key Ratios</b>					
Equity Capital / Net Plant in Service	23.3%	11.1%	18.2%	31.4%	37.4%
(LT Debt + Equity) / Net Plant in Service	23.3%	11.1%	18.2%	31.4%	37.4%
LT Debt / (LT Debt + Equity)	0.0%	0.0%	0.0%	0.0%	0.0%

**Perkins Mountain Utility Company**  
**Projected Income Statement**

**Schedule A-2**  
**Page 1**

	<u>Year</u> <u>1</u>	<u>Year</u> <u>2</u>	<u>Year</u> <u>3</u>	<u>Year</u> <u>4</u>	<u>Year</u> <u>5</u>
<b>Revenue</b>					
Water Sales	\$ 57,347	\$ 403,537	\$ 895,093	\$ 1,590,133	\$ 2,419,129
Establishment Charge	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-
Total Operating Revenue	<u>\$ 57,347</u>	<u>\$ 403,537</u>	<u>\$ 895,093</u>	<u>\$ 1,590,133</u>	<u>\$ 2,419,129</u>
<b>Operating Expenses</b>					
Salaries and Wages	\$ 60,500	\$ 125,840	\$ 160,077	\$ 166,480	\$ 173,139
Employee Pensions and Benefits	14,520	30,202	38,418	39,955	41,553
Purchased Wastewater Treatment	-	-	-	-	-
Sludge Removal Expense	104	959	2,578	4,931	7,738
Purchased Power	11,656	62,274	108,824	176,463	257,168
Fuel for Power Production	250	515	530	546	563
Chemicals	518	4,795	12,891	24,654	38,690
Materials and Supplies	2,000	4,000	4,500	5,000	5,500
Contract Services					
Engineering	1,000	2,060	2,122	2,185	2,251
Accounting	2,500	5,150	5,305	5,464	5,628
Legal	2,500	5,150	5,305	5,464	5,628
Management	5,000	10,300	10,609	10,927	11,255
Testing	2,000	4,120	4,244	4,371	4,502
Administrative	15,000	30,900	31,827	32,782	33,765
Billing	456	4,146	10,698	19,908	30,846
Rental of Building/Property	6,000	12,360	12,731	13,113	13,506
Rental of Equipment	500	1,030	1,061	1,093	1,126
Transportation Expense	7,500	15,450	21,165	21,800	22,454
Insurance					
Vehicles	1,500	3,090	4,233	4,360	4,491
General Liability	1,500	3,090	3,183	3,278	3,377
Workman's Comp	1,500	3,090	3,183	3,278	3,377
Other	-	-	-	-	-
Advertising Expense	-	-	-	-	-
Rate Case Amortization	-	-	-	-	-
Regulatory Commission	-	-	-	-	-
Bad Debt	287	2,018	4,475	7,951	12,096
Miscellaneous	1,500	3,090	3,183	3,278	3,377
Depreciation (net of CIAC amort)	117,010	281,342	346,148	522,547	705,437
Taxes other than Income					
Property Taxes	3,235	10,218	21,218	40,822	69,200
Payroll Taxes	6,050	12,584	16,008	16,648	17,314
Other Taxes and Licenses	-	-	-	-	-
Income Taxes	50	50	13,310	174,789	364,817
Total Operating Expenses	<u>\$ 264,636</u>	<u>\$ 637,822</u>	<u>\$ 847,825</u>	<u>\$ 1,312,087</u>	<u>\$ 1,838,796</u>
<b>Operating Income or (Loss)</b>	<u>\$ (207,290)</u>	<u>\$ (234,286)</u>	<u>\$ 47,268</u>	<u>\$ 278,046</u>	<u>\$ 580,333</u>
<b>Other Income/Expenses</b>					
Interest Income	\$ 2,605	\$ 6,230	\$ 7,431	\$ 5,811	\$ 4,427
Other Income	-	-	-	-	-
Other Expense	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Other Income/Expense	<u>\$ 2,605</u>	<u>\$ 6,230</u>	<u>\$ 7,431</u>	<u>\$ 5,811</u>	<u>\$ 4,427</u>
<b>Net Income (Loss)</b>	<u>\$ (204,684)</u>	<u>\$ (228,056)</u>	<u>\$ 54,699</u>	<u>\$ 283,856</u>	<u>\$ 584,760</u>

Perkins Mountain Utility Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 1

	Depreciation Rate	Year 1	Year 1	Year 1	Year 1	Year 1
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLD
351 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
352 Franchises	0.00%	-	-	-	-	-
353 Land and Land Rights	0.00%	-	-	-	-	-
354 Structures and Improvements	3.33%	-	-	-	-	-
355 Power Generation Equipment	5.00%	50,000	1,250	50,000	1,250	48,750
360 Collection Sewers - Force Mains	2.00%	-	-	-	-	-
361 Collection Sewers - Gravity Mains	2.00%	1,228,225	12,282	1,228,225	12,282	1,215,943
362 Special Collecting Structures	2.00%	-	-	-	-	-
363 Services to Customers	2.00%	69,100	691	69,100	691	68,409
364 Flow Measuring Devices	10.00%	-	-	-	-	-
365 Flow Measuring Installations	10.00%	-	-	-	-	-
366 Reuse Services	2.00%	2,000	20	2,000	20	1,980
367 Reuse Meters and Meter Installations	8.33%	4,000	167	4,000	167	3,833
370 Receiving Wells	3.33%	-	-	-	-	-
371 Pumping Equipment	12.50%	650,000	40,625	650,000	40,625	609,375
374 Reuse Distribution Reservoirs	2.50%	-	-	-	-	-
375 Reuse Transmission and Distribution Sys.	2.50%	550,000	6,875	550,000	6,875	543,125
380 Treatment and Disposal Equipment	5.00%	1,950,000	48,750	1,950,000	48,750	1,901,250
381 Plant Sewers	5.00%	-	-	-	-	-
382 Outfall Sewer Lines	3.33%	-	-	-	-	-
389 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
390 Office Furniture and Equipment	6.67%	30,000	1,001	30,000	1,001	29,000
390.1 Computers and Software	20.00%	6,250	625	6,250	625	5,625
391 Transportation Equipment	20.00%	42,000	4,200	42,000	4,200	37,800
392 Stores Equipment	4.00%	-	-	-	-	-
393 Tools, Shop and Garage Equipment	5.00%	10,000	250	10,000	250	9,750
394 Laboratory Equipment	10.00%	5,000	250	5,000	250	4,750
395 Power Operated Equipment	5.00%	-	-	-	-	-
396 Communications Equipment	10.00%	500	25	500	25	475
397 Miscellaneous Equipment	10.00%	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 4,597,075	\$ 117,010	\$ 4,597,075	\$ 117,010	\$ 4,480,065

Composite Rate (by year)

5.09%

\* 1/2 year convention used for plant additions

Perkins Mountain Utility Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 2

	Depreciation Rate	Year 2	Year 2	Year 2	Year 2	Year 2
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLD
351 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
352 Franchises	0.00%	-	-	-	-	-
353 Land and Land Rights	0.00%	-	-	-	-	-
354 Structures and Improvements	3.33%	-	-	-	-	-
355 Power Generation Equipment	5.00%	50,000	3,750	100,000	5,000	95,000
360 Collection Sewers - Force Mains	2.00%	-	-	-	-	-
361 Collection Sewers - Gravity Mains	2.00%	1,796,700	42,532	3,024,925	54,814	2,970,111
362 Special Collecting Structures	2.00%	-	-	-	-	-
363 Services to Customers	2.00%	109,200	2,474	178,300	3,165	175,135
364 Flow Measuring Devices	10.00%	-	-	-	-	-
365 Flow Measuring Installations	10.00%	-	-	-	-	-
366 Reuse Services	2.00%	-	40	2,000	60	1,940
367 Reuse Meters and Meter Installations	8.33%	-	333	4,000	500	3,500
370 Receiving Wells	3.33%	-	-	-	-	-
371 Pumping Equipment	12.50%	-	81,250	650,000	121,875	528,125
374 Reuse Distribution Reservoirs	2.50%	-	-	-	-	-
375 Reuse Transmission and Distribution Sys.	2.50%	256,000	16,950	806,000	23,825	782,175
380 Treatment and Disposal Equipment	5.00%	950,000	121,250	2,900,000	170,000	2,730,000
381 Plant Sewers	5.00%	-	-	-	-	-
382 Outfall Sewer Lines	3.33%	-	-	-	-	-
389 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
390 Office Furniture and Equipment	6.67%	-	2,001	30,000	3,002	26,999
390.1 Computers and Software	20.00%	-	1,250	6,250	1,875	4,375
391 Transportation Equipment	20.00%	-	8,400	42,000	12,600	29,400
392 Stores Equipment	4.00%	-	-	-	-	-
393 Tools, Shop and Garage Equipment	5.00%	2,500	563	12,500	813	11,688
394 Laboratory Equipment	10.00%	-	500	5,000	750	4,250
395 Power Operated Equipment	5.00%	-	-	-	-	-
396 Communications Equipment	10.00%	-	50	500	75	425
397 Miscellaneous Equipment	10.00%	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 3,164,400	\$ 281,342	\$ 7,761,475	\$ 398,353	\$ 7,363,122

Composite Rate (by year)

4.55%

\* 1/2 year convention used for plant additions

Perkins Mountain Utility Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 3

	Depreciation Rate	Year 3	Year 3	Year 3	Year 3	Year 3
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLD
351 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
352 Franchises	0.00%	-	-	-	-	-
353 Land and Land Rights	0.00%	-	-	-	-	-
354 Structures and Improvements	3.33%	-	-	-	-	-
355 Power Generation Equipment	5.00%	-	5,000	100,000	10,000	90,000
360 Collection Sewers - Force Mains	2.00%	-	-	-	-	-
361 Collection Sewers - Gravity Mains	2.00%	1,448,225	74,981	4,473,150	129,795	4,343,356
362 Special Collecting Structures	2.00%	-	-	-	-	-
363 Services to Customers	2.00%	153,500	5,101	331,800	8,266	323,534
364 Flow Measuring Devices	10.00%	-	-	-	-	-
365 Flow Measuring Installations	10.00%	-	-	-	-	-
366 Reuse Services	2.00%	-	40	2,000	100	1,900
367 Reuse Meters and Meter Installations	8.33%	-	333	4,000	833	3,167
370 Receiving Wells	3.33%	-	-	-	-	-
371 Pumping Equipment	12.50%	-	81,250	650,000	203,125	446,875
374 Reuse Distribution Reservoirs	2.50%	-	-	-	-	-
375 Reuse Transmission and Distribution Sys.	2.50%	-	20,150	806,000	43,975	762,025
380 Treatment and Disposal Equipment	5.00%	-	145,000	2,900,000	315,000	2,585,000
381 Plant Sewers	5.00%	-	-	-	-	-
382 Outfall Sewer Lines	3.33%	-	-	-	-	-
389 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
390 Office Furniture and Equipment	6.67%	-	2,001	30,000	5,003	24,998
390.1 Computers and Software	20.00%	-	1,250	6,250	3,125	3,125
391 Transportation Equipment	20.00%	14,000	9,800	56,000	22,400	33,600
392 Stores Equipment	4.00%	-	-	-	-	-
393 Tools, Shop and Garage Equipment	5.00%	2,500	688	15,000	1,500	13,500
394 Laboratory Equipment	10.00%	-	500	5,000	1,250	3,750
395 Power Operated Equipment	5.00%	-	-	-	-	-
396 Communications Equipment	10.00%	100	55	600	130	470
397 Miscellaneous Equipment	10.00%	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 1,618,325	\$ 346,148	\$ 9,379,800	\$ 744,501	\$ 8,635,299

Composite Rate (by year)

4.04%

\* 1/2 year convention used for plant additions

Perkins Mountain Utility Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
Page 4

	Depreciation Rate	Year 4	Year 4	Year 4	Year 4	Year 4
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLO
351 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
352 Franchises	0.00%	-	-	-	-	-
353 Land and Land Rights	0.00%	-	-	-	-	-
354 Structures and Improvements	3.33%	250,000	4,163	250,000	4,163	245,838
355 Power Generation Equipment	5.00%	100,000	7,500	200,000	17,500	182,500
360 Collection Sewers - Force Mains	2.00%	-	-	-	-	-
361 Collection Sewers - Gravity Mains	2.00%	1,585,025	105,313	6,058,175	235,108	5,823,067
362 Special Collecting Structures	2.00%	-	-	-	-	-
363 Services to Customers	2.00%	182,300	8,459	514,100	16,725	497,375
364 Flow Measuring Devices	10.00%	-	-	-	-	-
365 Flow Measuring Installations	10.00%	-	-	-	-	-
366 Reuse Services	2.00%	-	40	2,000	140	1,860
367 Reuse Meters and Meter Installations	8.33%	-	333	4,000	1,166	2,834
370 Receiving Wells	3.33%	-	-	-	-	-
371 Pumping Equipment	12.50%	400,000	106,250	1,050,000	309,375	740,625
374 Reuse Distribution Reservoirs	2.50%	-	-	-	-	-
375 Reuse Transmission and Distribution Sys.	2.50%	128,250	21,753	934,250	65,728	868,522
380 Treatment and Disposal Equipment	5.00%	4,125,000	248,125	7,025,000	563,125	6,461,875
381 Plant Sewers	5.00%	25,000	625	25,000	625	24,375
382 Outfall Sewer Lines	3.33%	250,000	4,163	250,000	4,163	245,838
389 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
390 Office Furniture and Equipment	6.67%	-	2,001	30,000	7,004	22,997
390.1 Computers and Software	20.00%	-	1,250	6,250	4,375	1,875
391 Transportation Equipment	20.00%	-	11,200	56,000	33,600	22,400
392 Stores Equipment	4.00%	-	-	-	-	-
393 Tools, Shop and Garage Equipment	5.00%	2,500	813	17,500	2,313	15,188
394 Laboratory Equipment	10.00%	-	500	5,000	1,750	3,250
395 Power Operated Equipment	5.00%	-	-	-	-	-
396 Communications Equipment	10.00%	-	60	600	190	410
397 Miscellaneous Equipment	10.00%	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 7,048,075	\$ 522,547	\$ 16,427,875	\$ 1,267,048	\$ 15,160,827
		4.05%				

Composite Rate (by year)

\* 1/2 year convention used for plant additions

Perkins Mountain Utility Company  
Projected Plant in Service and Depreciation  
By NARUC Plant Account

Schedule A-3  
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	Depreciation Rate	Year 5	Year 5	Year 5	Year 5	Year 5
		Additions	Depreciation*	Original Cost	Accumulated Depreciation	OCLD
351 Organization	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
352 Franchises	0.00%	-	-	-	-	-
353 Land and Land Rights	0.00%	-	-	-	-	-
354 Structures and Improvements	3.33%	-	8,325	250,000	12,488	237,513
355 Power Generation Equipment	5.00%	100,000	12,500	300,000	30,000	270,000
360 Collection Sewers - Force Mains	2.00%	-	-	-	-	-
361 Collection Sewers - Gravity Mains	2.00%	1,656,275	137,726	7,714,450	372,834	7,341,616
362 Special Collecting Structures	2.00%	-	-	-	-	-
363 Services to Customers	2.00%	197,300	12,255	711,400	28,980	682,420
364 Flow Measuring Devices	10.00%	-	-	-	-	-
365 Flow Measuring Installations	10.00%	-	-	-	-	-
366 Reuse Services	2.00%	-	40	2,000	180	1,820
367 Reuse Meters and Meter Installations	8.33%	-	333	4,000	1,499	2,501
370 Receiving Wells	3.33%	-	-	-	-	-
371 Pumping Equipment	12.50%	-	131,250	1,050,000	440,625	609,375
374 Reuse Distribution Reservoirs	2.50%	-	-	-	-	-
375 Reuse Transmission and Distribution Sys.	2.50%	128,250	24,959	1,062,500	90,688	971,813
380 Treatment and Disposal Equipment	5.00%	-	351,250	7,025,000	914,375	6,110,625
381 Plant Sewers	5.00%	25,000	1,875	50,000	2,500	47,500
382 Outfall Sewer Lines	3.33%	-	8,325	250,000	12,488	237,513
389 Other Plant and Miscellaneous Equipment	6.67%	-	-	-	-	-
390 Office Furniture and Equipment	6.67%	-	2,001	30,000	9,005	20,996
390.1 Computers and Software	20.00%	6,250	1,875	12,500	6,250	6,250
391 Transportation Equipment	20.00%	-	11,200	56,000	44,800	11,200
392 Stores Equipment	4.00%	-	-	-	-	-
393 Tools, Shop and Garage Equipment	5.00%	2,500	938	20,000	3,250	16,750
394 Laboratory Equipment	10.00%	-	500	5,000	2,250	2,750
395 Power Operated Equipment	5.00%	-	-	-	-	-
396 Communications Equipment	10.00%	500	85	1,100	275	825
397 Miscellaneous Equipment	10.00%	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-	-
Totals		\$ 2,116,075	\$ 705,437	\$ 18,543,950	\$ 1,972,485	\$ 16,571,465

Composite Rate (by year)

4.03%

\* 1/2 year convention used for plant additions



**Perkins Mountain Utility Company  
Projected Rate Base and Return**

**Schedule A-4  
Page 1**

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
<b>Plant</b>					
Plant In Service	\$ 4,597,075	\$ 7,761,475	\$ 9,379,800	\$ 16,427,875	\$ 18,543,950
(less) Accumulated Depreciation	117,010	398,353	744,501	1,267,048	1,972,485
Net Plant In Service	<u>\$ 4,480,065</u>	<u>\$ 7,363,122</u>	<u>\$ 8,635,299</u>	<u>\$ 15,160,827</u>	<u>\$ 16,571,465</u>
<b>Deductions</b>					
Advances In Aid of Construction	\$ 4,278,159	\$ 7,281,964	\$ 8,803,603	\$ 11,078,649	\$ 10,973,133
Total Advances	<u>\$ 4,278,159</u>	<u>\$ 7,281,964</u>	<u>\$ 8,803,603</u>	<u>\$ 11,078,649</u>	<u>\$ 10,973,133</u>
Contributions in Aid of Construction (less) Amortization of CIAC	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -
Net CIAC	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Deductions	<u>\$ 4,278,159</u>	<u>\$ 7,281,964</u>	<u>\$ 8,803,603</u>	<u>\$ 11,078,649</u>	<u>\$ 10,973,133</u>
Rate Base	\$ 201,906	\$ 81,159	\$ (168,304)	\$ 4,082,178	\$ 5,598,332
Operating Income	\$ (207,290)	\$ (234,286)	\$ 47,268	\$ 278,046	\$ 580,333
Rate of Return	-102.7%	-288.7%	-28.1%	6.8%	10.4%

Perkins Mountain Utility Company  
Advances In Aid of Construction and Refunds  
By NARUC Plant Account

Schedule A-4a  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
Advances	\$	\$	\$	\$	\$
351 Organization	-	-	-	-	-
352 Franchises	-	-	-	-	-
353 Land and Land Rights	-	-	-	-	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-
354 Structures and Improvements	-	-	-	237,500	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-
355 Power Generation Equipment	47,500	-	-	95,000	-
Golden Valley	-	47,500	-	-	95,000
White Hills	-	-	-	-	-
360 Collection Sewers - Force Mains	-	-	-	-	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-
361 Collection Sewers - Gravity Mains	855,000	427,500	427,500	427,500	427,500
Backbone - Golden Valley	-	786,600	255,645	255,645	255,645
Backbone - White Hills	311,814	492,765	692,669	822,629	890,316
Subdivisions	-	-	-	-	-
362 Special Collecting Structures	65,645	103,740	145,825	173,185	187,435
363 Services to Customers	-	-	-	-	-
364 Flow Measuring Devices	-	-	-	-	-
365 Flow Measuring Installations	-	-	-	-	-
366 Reuse Services	-	-	-	-	-
Golden Valley	1,900	-	-	-	-
White Hills	-	-	-	-	-
367 Reuse Meters and Meter Installations	3,800	-	-	-	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-
370 Receiving Wells	-	-	-	-	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-
371 Pumping Equipment	617,500	-	-	380,000	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-
374 Reuse Distribution Reservoirs	-	-	-	-	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-
375 Reuse Transmission and Distribution Sys.	522,500	-	-	121,838	121,838
Golden Valley	-	243,200	-	-	-
White Hills	-	-	-	-	-
380 Treatment and Disposal Equipment	1,852,500	-	-	3,443,750	-
Golden Valley	-	902,500	-	475,000	-
White Hills	-	-	-	-	-
381 Plant Sewers	-	-	-	23,750	-
Golden Valley	-	-	-	-	23,750
White Hills	-	-	-	-	-
382 Outfall Sewer Lines	-	-	-	237,500	-
Golden Valley	-	-	-	-	-
White Hills	-	-	-	-	-

Perkins Mountain Utility Company  
Advances In Aid of Construction and Refunds  
By NARUC Plant Account

Schedule A-4a  
Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Advances</b>					
389 Other Plant and Miscellaneous Equipment	-	-	-	-	-
390 Office Furniture and Equipment	-	-	-	-	-
390.1 Computers and Software	-	-	-	-	-
391 Transportation Equipment	-	-	-	-	-
392 Stores Equipment	-	-	-	-	-
393 Tools, Shop and Garage Equipment	-	-	-	-	-
394 Laboratory Equipment	-	-	-	-	-
395 Power Operated Equipment	-	-	-	-	-
396 Communications Equipment	-	-	-	-	-
397 Miscellaneous Equipment	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-
Annual Advances	\$ 4,278,159	\$ 3,003,805	\$ 1,521,639	\$ 6,693,296	\$ 2,001,484
Cumulative Advances	\$ 4,278,159	\$ 7,281,964	\$ 8,803,603	\$ 15,496,899	\$ 17,498,383
<b>Revenue Based Refunds</b>					
Refundable Revenue (Treatment Only)	\$ -	\$ 188,325	\$ 554,928	\$ 1,148,226	\$ 1,910,244
Annual Refund 0.0%	-	-	-	-	-
Cumulative Revenue Refunds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Unit Refunds</b>					
Units Connected	150	385	700	820	980
Annual Refund \$ 2,150				\$ 4,418,250	\$ 2,107,000
Cumulative Per Unit Refunds	\$ -	\$ -	\$ -	\$ 4,418,250	\$ 6,525,250
Advance Balance	\$ 4,278,159	\$ 7,281,964	\$ 8,803,603	\$ 11,078,649	\$ 10,973,133

Perkins Mountain Utility Company  
 Projected Contributions in Aid of Construction  
 By NARUC Account and Customer Class

Schedule A-4b  
 Page 1

		Year 1	Year 2	Year 3	Year 4	Year 5
<b>Developer Contributed Plant</b>						
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	-	-	-	-	-
353	Land and Land Rights					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
354	Structures and Improvements					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
355	Power Generation Equipment					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
360	Collection Sewers - Force Mains					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
361	Collection Sewers - Gravity Mains					
	Backbone - Golden Valley	-	-	-	-	-
	Backbone - White Hills	-	-	-	-	-
	Subdivisions	-	-	-	-	-
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
367	Reuse Meters and Meter Installations					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
370	Receiving Wells					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
371	Pumping Equipment					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
374	Reuse Distribution Reservoirs					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
375	Reuse Transmission and Distribution Sys.					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
380	Treatment and Disposal Equipment					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
381	Plant Sewers					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-
382	Outfall Sewer Lines					
	Golden Valley	-	-	-	-	-
	White Hills	-	-	-	-	-

Projected Contributions in Aid of Construction  
 Projected Contributions in Aid of Construction  
 By NARUC Account and Customer Class

Schedule A-4b  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Developer Contributed Plant</b>					
389 Other Plant and Miscellaneous Equipment	-	-	-	-	-
390 Office Furniture and Equipment	-	-	-	-	-
390.1 Computers and Software	-	-	-	-	-
391 Transportation Equipment	-	-	-	-	-
392 Stores Equipment	-	-	-	-	-
393 Tools, Shop and Garage Equipment	-	-	-	-	-
394 Laboratory Equipment	-	-	-	-	-
395 Power Operated Equipment	-	-	-	-	-
396 Communications Equipment	-	-	-	-	-
397 Miscellaneous Equipment	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-
Annual Plant Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Plant Advances	\$ -	\$ -	\$ -	\$ -	\$ -

Hook-Up Fee Advance - Detail	Per Unit Fee								
Residential (Age Restricted)									
3/4"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential (Conventional Family)									
3/4"	\$ -	-	-	-	-	-	-	-	-
1"	\$ -	-	-	-	-	-	-	-	-
Commercial									
3/4"	\$ -	-	-	-	-	-	-	-	-
1"	\$ -	-	-	-	-	-	-	-	-
1-1/2"	\$ -	-	-	-	-	-	-	-	-
2"	\$ -	-	-	-	-	-	-	-	-
Industrial									
1-1/2"	\$ -	-	-	-	-	-	-	-	-
2"	\$ -	-	-	-	-	-	-	-	-
3"	\$ -	-	-	-	-	-	-	-	-
4"	\$ -	-	-	-	-	-	-	-	-

<b>Hook-Up Fee Advance - Summary</b>									
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	-	-	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-	-
Total Hook-Up Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Hook-Up Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Contribution Summary</b>									
Annual Plant Contributions and Hook-Up Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Amortization</b>									
Composite Rate	5.09%	4.55%	4.04%	4.05%	4.03%				
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Perkins Mountain Utility Company  
Proposed Rate Design

Schedule A-5  
Page 1

Monthly Customer Charges - Treatment

3/4"	Meter	\$	75.00
1"	Meter	\$	88.00
1-1/2"	Meter	\$	250.00
2"	Meter	\$	400.00
3"	Meter	\$	750.00
4"	Meter	\$	1,250.00
6"	Meter	\$	2,500.00
8"	Meter	\$	4,000.00

Gallons included in Monthly Customer Charge All

Effluent Sales

All meter Sizes	per acre-foot	\$	200.00
	per 1,000 gallons	\$	0.61

Hookup Fees (CIAC)

3/4"	Meter	\$	-
1"	Meter	\$	-
1-1/2"	Meter	\$	-
2"	Meter	\$	-
3"	Meter	\$	-
4"	Meter	\$	-
6"	Meter	\$	-
8"	Meter	\$	-

Service Charges

Establishment (a)	\$	30.00
Establishment (After Hours) (a)	\$	40.00
Re-Establishment (Within 12 Months)	*	
Reconnection (Delinquent) (a)	\$	30.00
NSF Check (a)	\$	25.00
Deferred Payment		1.5%
Late Payment Penalty (Per Month)		1.5%
Deposit Interest	**	
Deposit	**	
Moving service at customer request	***	

(a) Collected only if customer is not also a water customer

\* Number of months off system times the monthly customer charge for meter size

\*\* Per Commission Rule R14-2-603.B

\*\*\* Cost to include parts, labor, overhead and all applicable taxes

Perkins Mountain Utility Company  
Projected Property Taxes

Schedule A-6  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Annual Revenue	\$ 57,347	\$ 403,537	\$ 895,093	\$ 1,590,133	\$ 2,419,129
3-Yr Average Revenue	57,347	230,442	451,992	962,921	1,634,785
CWIP @ 12/31	632,880	323,665	1,409,615	423,215	400,000
Book Value of Transportation Equip	37,800	29,400	33,600	22,400	11,200
Calculate Full Cash Value					
2 x 3-Yr Average Revenue	\$ 114,693	\$ 460,884	\$ 903,984	\$ 1,925,842	\$ 3,269,570
+ 10% of CWIP	63,288	32,367	140,962	42,322	40,000
- Transportation Equip	(37,800)	(29,400)	(33,600)	(22,400)	(11,200)
Full Cash Value	\$ 140,181	\$ 463,850	\$ 1,011,346	\$ 1,945,763	\$ 3,298,370
Assessment Ratio	22.0%	21.0%	20.0%	20.0%	20.0%
Assessed Value	\$ 30,840	\$ 97,409	\$ 202,269	\$ 389,153	\$ 659,674
Property Tax Rate (Avg. Mohave Cty)	10.49%	10.49%	10.49%	10.49%	10.49%
Projected Property Tax	\$ 3,235	\$ 10,218	\$ 21,218	\$ 40,822	\$ 69,200

Perkins Mountain Utility Company  
 Projected Year-End Customers - Summary  
 By Customer Class

Schedule A-7  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
<b>Treatment Customers</b>					
Residential	150	535	1,235	2,055	3,035
Commercial	-	2	7	17	30
Industrial	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation	2	2	2	2	2
<b>TOTAL</b>	<b>152</b>	<b>539</b>	<b>1,244</b>	<b>2,074</b>	<b>3,067</b>
<b>Golden Valley South</b>					
<b>Treatment Customers</b>					
Residential	150	510	930	1,430	2,020
Commercial	-	2	6	13	20
Industrial	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation	2	2	2	2	2
<b>Total</b>	<b>152</b>	<b>514</b>	<b>938</b>	<b>1,445</b>	<b>2,042</b>
<b>The Village at White Hills</b>					
<b>Treatment Customers</b>					
Residential	-	25	305	625	1,015
Commercial	-	-	1	4	10
Industrial	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>25</b>	<b>306</b>	<b>629</b>	<b>1,025</b>



Perkins Mountain Utility Company  
 Projected Year-End Customers - Detail  
 By Customer Class and Meter Size

Schedule A-7a  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	75	255	465	715	1,010
Residential (Conventional Family)					
3/4"	75	280	770	1,340	2,025
1"	-	-	-	-	-
Commercial					
3/4"	-	2	5	10	15
1"	-	-	2	5	9
1-1/2"	-	-	-	-	4
2"	-	-	-	2	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	1	1	1	1	1
4"	-	-	-	-	-
6"	1	1	1	1	1
8"	-	-	-	-	-
<b>TOTAL</b>	<b>152</b>	<b>539</b>	<b>1,244</b>	<b>2,074</b>	<b>3,067</b>

Perkins Mountain Utility Company  
 Projected Year-End Customers - Detail  
 By Customer Class and Meter Size

Schedule A-7a  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	75	255	465	715	1,010
Residential (Conventional Family)					
3/4"	75	255	465	715	1,010
1"	-	-	-	-	-
Commercial					
3/4"	-	2	4	7	10
1"	-	-	2	4	6
1-1/2"	-	-	-	-	2
2"	-	-	-	2	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	1	1	1	1	1
4"	-	-	-	-	-
6"	1	1	1	1	1
8"	-	-	-	-	-
<b>Total</b>	<b>152</b>	<b>514</b>	<b>938</b>	<b>1,445</b>	<b>2,042</b>

Perkins Mountain Utility Company  
 Projected Year-End Customers - Detail  
 By Customer Class and Meter Size

Schedule A-7a  
 Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	-	-	-	-	-
Residential (Conventional Family)					
3/4"	-	25	305	625	1,015
1"	-	-	-	-	-
Commercial					
3/4"	-	-	1	3	5
1"	-	-	-	1	3
1-1/2"	-	-	-	-	2
2"	-	-	-	-	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	-	25	306	629	1,025

Perkins Mountain Utility Company  
 Projected Average Number of Customers (used for revenue projection)  
 By Customer Class and Meter Size

Schedule A-7b  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
Average Factor for new Growth	0.25	0.50	0.50	0.50	0.50
<b>All Customers</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	19	165	360	590	863
Residential (Conventional Family)					
3/4"	19	178	525	1,055	1,683
1"	-	-	-	-	-
Commercial					
3/4"	-	1	4	8	13
1"	-	-	1	4	7
1-1/2"	-	-	-	-	2
2"	-	-	-	1	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	0	1	1	1	1
4"	-	-	-	-	-
6"	0	1	1	1	1
8"	-	-	-	-	-
<b>TOTAL</b>	<b>38</b>	<b>346</b>	<b>892</b>	<b>1,659</b>	<b>2,571</b>

Perkins Mountain Utility Company  
 Projected Average Number of Customers (used for revenue projection)  
 By Customer Class and Meter Size

Schedule A-7b  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	19	165	360	590	863
Residential (Conventional Family)					
3/4"	19	165	360	590	863
1"	-	-	-	-	-
Commercial					
3/4"	-	1	3	6	9
1"	-	-	1	3	5
1-1/2"	-	-	-	-	1
2"	-	-	-	1	2
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	0	1	1	1	1
4"	-	-	-	-	-
6"	0	1	1	1	1
8"	-	-	-	-	-
<b>Total</b>	<b>38</b>	<b>333</b>	<b>726</b>	<b>1,192</b>	<b>1,744</b>

Perkins Mountain Utility Company  
 Projected Average Number of Customers (used for revenue projection)  
 By Customer Class and Meter Size

Schedule A-7b  
 Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	-	-	-	-	-
Residential (Conventional Family)					
3/4"	-	13	165	465	820
1"	-	-	-	-	-
Commercial					
3/4"	-	-	1	2	4
1"	-	-	-	1	2
1-1/2"	-	-	-	-	1
2"	-	-	-	-	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	-	13	166	468	827

Perkins Mountain Utility Company  
Projected Customer Growth  
By Customer Class and Meter Size

Schedule A-7c  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	75	180	210	250	295
Residential (Conventional Family)					
3/4"	75	205	490	570	685
1"	-	-	-	-	-
Commercial					
3/4"	-	2	3	5	5
1"	-	-	2	3	4
1-1/2"	-	-	-	-	4
2"	-	-	-	2	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Effluent Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	1	-	-	-	-
4"	-	-	-	-	-
6"	1	-	-	-	-
8"	-	-	-	-	-
<b>TOTAL</b>	<b>152</b>	<b>387</b>	<b>705</b>	<b>830</b>	<b>993</b>

Perkins Mountain Utility Company  
 Projected Customer Growth  
 By Customer Class and Meter Size

Schedule A-7c  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"	75	180	210	250	295
Residential (Conventional Family)					
3/4"	75	180	210	250	295
1"					
Commercial					
3/4"		2	2	3	3
1"			2	2	2
1-1/2"					2
2"				2	
Industrial					
1-1/2"					
2"					
3"					
4"					
<b>Effluent Customers</b>					
Irrigation					
1-1/2"					
2"					
3"	1				
4"					
6"	1				
8"					
<b>Total</b>	<b>152</b>	<b>362</b>	<b>424</b>	<b>507</b>	<b>597</b>



Perkins Mountain Utility Company  
 Projected Customer Growth  
 By Customer Class and Meter Size

Schedule A-7c  
 Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
<b>Treatment Customers</b>					
Residential (Age Restricted)					
3/4"					
Residential (Conventional Family)					
3/4"	0	25	280	320	390
1"					
Commercial					
3/4"			1	2	2
1"				1	2
1-1/2"					2
2"					
Industrial					
1-1/2"					
2"					
3"					
4"					
<b>Effluent Customers</b>					
Irrigation					
1-1/2"					
2"					
3"					
4"					
6"					
8"					
<b>Total</b>	<b>0</b>	<b>25</b>	<b>281</b>	<b>323</b>	<b>396</b>

Perkins Mountain Utility Company  
 Projected Wastewater Treatment - Summary (in 1,000 gallons)  
 By Customer Class

Schedule A-8  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Residential	2,592	23,890	64,022	121,738	190,080
Commercial	-	86	432	1,534	3,370
Industrial	-	-	-	-	-
<b>TOTAL</b>	<b>2,592</b>	<b>23,976</b>	<b>64,454</b>	<b>123,271</b>	<b>193,450</b>
<b>Annual Average Day (MGD)</b>	<b>0.007</b>	<b>0.066</b>	<b>0.177</b>	<b>0.338</b>	<b>0.530</b>
<b>Golden Valley South</b>					
Residential	2,592	22,810	49,766	81,562	119,232
Commercial	-	86	389	1,296	2,506
Industrial	-	-	-	-	-
<b>Total</b>	<b>2,592</b>	<b>22,896</b>	<b>50,155</b>	<b>82,858</b>	<b>121,738</b>
<b>Annual Average Day (MGD)</b>	<b>0.007</b>	<b>0.063</b>	<b>0.137</b>	<b>0.227</b>	<b>0.334</b>
<b>The Village at White Hills</b>					
Residential	-	1,080	14,256	40,176	70,848
Commercial	-	-	43	238	864
Industrial	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>1,080</b>	<b>14,299</b>	<b>40,414</b>	<b>71,712</b>
<b>Annual Average Day (MGD)</b>	<b>-</b>	<b>0.003</b>	<b>0.039</b>	<b>0.111</b>	<b>0.196</b>

Perkins Mountain Utility Company  
 Projected Effluent Sales - Detail (in 1,000 gallons)  
 By Customer Class and Meter Size

Schedule A-8a  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	5,046	20,183	20,183	20,183	20,183
4"	-	-	-	-	-
6"	33,638	134,550	134,550	134,550	134,550
8"	-	-	-	-	-
<b>TOTAL</b>	<b>38,683</b>	<b>154,733</b>	<b>154,733</b>	<b>154,733</b>	<b>154,733</b>
<b>Golden Valley South</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	5,046	20,183	20,183	20,183	20,183
4"	-	-	-	-	-
6"	33,638	134,550	134,550	134,550	134,550
8"	-	-	-	-	-
<b>Total</b>	<b>38,683</b>	<b>154,733</b>	<b>154,733</b>	<b>154,733</b>	<b>154,733</b>
<b>White Hills</b>					
Irrigation					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
6"	-	-	-	-	-
8"	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Perkins Mountain Utility Company  
 Projected Wastewater Treatment - Detail (in 1,000 gallons)  
 By Customer Class and Meter Size

Schedule A-8b  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>All Customers</b>					
Residential (Age Restricted)					
3/4"	972	8,554	18,662	30,586	44,712
Residential (Conventional Family)					
3/4"	1,620	15,336	45,360	91,152	145,368
1"	-	-	-	-	-
Commercial					
3/4"	-	86	302	648	1,080
1"	-	-	130	454	907
1-1/2"	-	-	-	-	518
2"	-	-	-	432	864
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>TOTAL</b>	<b>2,592</b>	<b>23,976</b>	<b>64,454</b>	<b>123,271</b>	<b>193,450</b>
<b>Annual Average Day (MGD)</b>	<b>0.007</b>	<b>0.066</b>	<b>0.177</b>	<b>0.338</b>	<b>0.530</b>

Perkins Mountain Utility Company  
 Projected Wastewater Treatment - Detail (in 1,000 gallons)  
 By Customer Class and Meter Size

Schedule A-8b  
 Page 2

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley South</b>					
Residential (Age Restricted)					
3/4"	972	8,554	18,662	30,586	44,712
Residential (Conventional Family)					
3/4"	1,620	14,256	31,104	50,976	74,520
1"	-	-	-	-	-
Commercial					
3/4"	-	86	259	475	734
1"	-	-	130	389	648
1-1/2"	-	-	-	-	259
2"	-	-	-	432	864
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Total</b>	<b>2,592</b>	<b>22,896</b>	<b>50,155</b>	<b>82,858</b>	<b>121,738</b>
<b>Annual Average Day (MGD)</b>	<b>0.007</b>	<b>0.063</b>	<b>0.137</b>	<b>0.227</b>	<b>0.334</b>

Perkins Mountain Utility Company  
 Projected Wastewater Treatment - Detail (in 1,000 gallons)  
 By Customer Class and Meter Size

Schedule A-8b  
 Page 3

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>The Village at White Hills</b>					
Residential (Age Restricted)					
3/4"	-	-	-	-	-
Residential (Conventional Family)					
3/4"	-	1,080	14,256	40,176	70,848
1"	-	-	-	-	-
Commercial					
3/4"	-	-	43	173	346
1"	-	-	-	65	259
1-1/2"	-	-	-	-	259
2"	-	-	-	-	-
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Total</b>	-	1,080	14,299	40,414	71,712
<b>Annual Average Day (MGD)</b>	-	0.003	0.039	0.111	0.196

Perkins Mountain Utility Company  
Wastewater/Effluent Demand Factors  
By Customer Class and Meter Size

Schedule A-8c  
Page 1

	Persons per Household	GPCPD	Gallons per meter or DU per day	Monthly Average Wastewater Flow (gallons)	Annual Wastewater Flow (gallons)		
<b>Sewage Treatment Factors</b>							
Residential (Age Restricted)							
3/4"	1.8	80	144	4,320	51,840		
Residential (Conventional Family)							
3/4"	3.0	80	240	7,200	86,400		
1"	3.0	80	240	7,200	86,400		
Commercial							
3/4"	n/a	n/a	240	7,200	86,400		
1"	n/a	n/a	360	10,800	129,600		
1-1/2"	n/a	n/a	720	21,600	259,200		
2"	n/a	n/a	1,200	36,000	432,000		
Industrial							
1-1/2"	n/a	n/a	720	21,600	259,200		
2"	n/a	n/a	1,200	36,000	432,000		
3"	n/a	n/a	3,240	97,200	1,166,400		
4"	n/a	n/a	7,200	216,000	2,592,000		
			Gallons per meter per day	Monthly Production	Lost and Unaccounted	Average Monthly Sales	Average Annual Sales
<b>Effluent Demand Factors</b>							
Irrigation							
1-1/2"	n/a	n/a	4,800	144,000	2.5%	140,400	1,684,800
2"	n/a	n/a	9,600	288,000	2.5%	280,800	3,369,600
3"	n/a	n/a	57,500	1,725,000	2.5%	1,681,875	20,182,500
4"	n/a	n/a	191,667	5,750,000	2.5%	5,606,250	67,275,000
6"	n/a	n/a	383,333	11,500,000	2.5%	11,212,500	134,550,000
8"	n/a	n/a	575,000	17,250,000	2.5%	16,818,750	201,825,000

Perkins Mountain Utility Company  
Facilities Planning Worksheet

Schedule A-8d  
Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Golden Valley</b>					
Treatment (MGD)					
Avg Day	0.007	0.063	0.137	0.227	0.334
Avg Day Peak Month	0.009	0.075	0.165	0.272	0.400
Peak Hour	0.021	0.188	0.412	0.681	1.001
Treatment Planned	0.200	0.200	0.200	0.500	0.500
Effluent (1,000 gal)					
Production	2,592	22,896	50,155	82,858	121,738
Demand	38,683	154,733	154,733	154,733	154,733
Recharge/Disposal	-	-	-	-	-
Supplemental Required	36,091	131,837	104,577	71,875	32,995
<b>White Hills</b>					
Treatment (MGD)					
Avg Day	-	0.003	0.039	0.111	0.196
Avg Day Peak Month	-	0.004	0.047	0.133	0.236
Peak Hour	-	0.009	0.118	0.332	0.589
Treatment Planned	-	0.100	0.100	0.300	0.300
Effluent (1,000 gal)					
Production	-	1,080	14,299	40,414	71,712
Demand	-	-	-	-	-
Recharge/Disposal	-	1,080	14,299	40,414	71,712
Supplemental Required	-	-	-	-	-



Perkins Mountain Utility Company  
 Projected Revenue  
 By Customer Class and Meter Size

Schedule A-9  
 Page 1

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Wastewater Treatment</b>					
Residential (Age Restricted)					
3/4"	\$ 16,875	\$ 148,500	\$ 324,000	\$ 531,000	\$ 776,250
Residential (Conventional Family)					
3/4"	16,875	159,750	472,500	949,500	1,514,250
1"	-	-	-	-	-
Commercial					
3/4"	-	900	3,150	6,750	11,250
1"	-	-	1,056	3,696	7,392
1-1/2"	-	-	-	-	6,000
2"	-	-	-	4,800	9,600
Industrial					
1-1/2"	-	-	-	-	-
2"	-	-	-	-	-
3"	-	-	-	-	-
4"	-	-	-	-	-
<b>Total Wastewater Treatment</b>	<b>\$ 33,750</b>	<b>\$ 309,150</b>	<b>\$ 800,706</b>	<b>\$ 1,495,746</b>	<b>\$ 2,324,742</b>
<b>Effluent/Non-Potable Sales</b>					
Irrigation					
1-1/2"	\$ -	\$ -	\$ -	\$ -	\$ -
2"	-	-	-	-	-
3"	3,078	12,311	12,311	12,311	12,311
4"	-	-	-	-	-
6"	20,519	82,076	82,076	82,076	82,076
8"	-	-	-	-	-
<b>Total Effluent Sales</b>	<b>\$ 23,597</b>	<b>\$ 94,387</b>	<b>\$ 94,387</b>	<b>\$ 94,387</b>	<b>\$ 94,387</b>
<b>Total Treatment and Effluent Sales</b>	<b>\$ 57,347</b>	<b>\$ 403,537</b>	<b>\$ 895,093</b>	<b>\$ 1,590,133</b>	<b>\$ 2,419,129</b>
<b>Establishment Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL Annual Revenue</b>	<b>\$ 57,347</b>	<b>\$ 403,537</b>	<b>\$ 895,093</b>	<b>\$ 1,590,133</b>	<b>\$ 2,419,129</b>

Perkins Mountain Utility Company  
Projected Expenses

Schedule A-10  
Page 1

Expense Category		Year 1	Year 2	Year 3	Year 4	Year 5
Operation and Maintenance						
Salaries and Wages		\$ 60,500	\$ 125,840	\$ 160,077	\$ 166,480	\$ 173,139
Employee Pensions and Benefits	24% of payroll	14,520	30,202	38,418	39,955	41,553
Purchased Wastewater Treatment		-	-	-	-	-
Sludge Removal Expense	\$ 0.04 per 1,000 gal	104	959	2,578	4,931	7,738
Purchased Power Treatment	\$ 1.15 per 1,000 gal	2,981	27,572	74,123	141,762	222,467
Purchased Power Effluent	\$ 0.22 per 1,000 gal	8,675	34,701	34,701	34,701	34,701
Fuel for Power Production	(a)	250	515	530	546	563
Chemicals	\$ 0.20 per 1,000 gal	518	4,795	12,891	24,654	38,690
Materials and Supplies		2,000	4,000	4,500	5,000	5,500
Contract Services						
Engineering	(a)	1,000	2,060	2,122	2,185	2,251
Accounting	(a)	2,500	5,150	5,305	5,464	5,628
Legal	(a)	2,500	5,150	5,305	5,464	5,628
Management	(a)	5,000	10,300	10,609	10,927	11,255
Testing	(a)	2,000	4,120	4,244	4,371	4,502
Administrative	(a)	15,000	30,900	31,827	32,782	33,765
Billing	\$ 1.00 per customer	456	4,146	10,698	19,908	30,846
Rental of Building/Property	(a)	6,000	12,360	12,731	13,113	13,506
Rental of Equipment	(a)	500	1,030	1,061	1,093	1,126
Transportation Expense	(a)	7,500	15,450	21,165	21,800	22,454
Insurance						
Vehicles	(a)	1,500	3,090	4,233	4,360	4,491
General Liability	(a)	1,500	3,090	3,183	3,278	3,377
Workman's Comp	(a)	1,500	3,090	3,183	3,278	3,377
Other		-	-	-	-	-
Advertising Expense		-	-	-	-	-
Rate Case Amortization		-	-	-	-	-
Regulatory Commission		-	-	-	-	-
Bad Debt	0.5% of revenue	287	2,018	4,475	7,951	12,096
Miscellaneous	(a)	1,500	3,090	3,183	3,278	3,377
Subtotal Operation and Maintenance		\$ 138,291	\$ 333,628	\$ 451,140	\$ 557,281	\$ 682,027
Depreciation (net of amortization of CIAC)		\$ 117,010	\$ 281,342	\$ 346,148	\$ 522,547	\$ 705,437
Taxes other than Income						
Property Taxes		3,235	10,218	21,218	40,822	69,200
Payroll Taxes	10% of payroll	6,050	12,584	16,008	16,648	17,314
Other Taxes and Licenses		50	50	13,310	174,789	364,817
Income Taxes		50	50	13,310	174,789	364,817
Total Operating Expenses		\$ 264,636	\$ 637,822	\$ 847,825	\$ 1,312,087	\$ 1,838,796
(a) Inflation at	3.0%					
Cost of Power Assumptions (Effluent)						
Average Pumping Head	400 feet					
Pump/Motor efficiency	56%					
Cost per KWh	\$ 0.10					
Income Tax Calculation						
Revenue		\$ 57,347	\$ 403,537	\$ 895,093	\$ 1,590,133	\$ 2,419,129
Operating Expenses		264,586	637,772	834,514	1,137,298	1,473,978
Interest Expense		-	-	-	-	-
Taxable Income		\$ (207,240)	\$ (234,236)	\$ 60,579	\$ 452,835	\$ 945,150
State Tax	6.968%	50	50	4,221	31,554	65,858
Federal Taxable Income		\$ (207,290)	\$ (234,286)	\$ 56,357	\$ 421,281	\$ 879,292
Federal Tax		-	-	9,089	143,236	298,959
Total Income Tax		\$ 50	\$ 50	\$ 13,310	\$ 174,789	\$ 364,817
Combined Tax Rate		-0.02%	-0.02%	21.97%	38.60%	38.60%

**Perkins Mountain Utility Company  
Plant Additions - Summary  
By NARUC Plant Account**

**Schedule A-11  
Page 1**

	Year 1	Year 2	Year 3	Year 4	Year 5
351 Organization	\$ -	\$ -	\$ -	\$ -	\$ -
352 Franchises	-	-	-	-	-
353 Land and Land Rights	-	-	-	-	-
354 Structures and Improvements	-	-	-	250,000	-
355 Power Generation Equipment	50,000	50,000	-	100,000	100,000
360 Collection Sewers - Force Mains	-	-	-	-	-
361 Collection Sewers - Gravity Mains	1,228,225	1,796,700	1,448,225	1,585,025	1,656,275
362 Special Collecting Structures	-	-	-	-	-
363 Services to Customers	69,100	109,200	153,500	182,300	197,300
364 Flow Measuring Devices	-	-	-	-	-
365 Flow Measuring Installations	-	-	-	-	-
366 Reuse Services	2,000	-	-	-	-
367 Reuse Meters and Meter Installations	4,000	-	-	-	-
370 Receiving Wells	-	-	-	-	-
371 Pumping Equipment	650,000	-	-	400,000	-
374 Reuse Distribution Reservoirs	-	-	-	-	-
375 Reuse Transmission and Distribution Sys.	550,000	256,000	-	128,250	128,250
380 Treatment and Disposal Equipment	1,950,000	950,000	-	4,125,000	-
381 Plant Sewers	-	-	-	25,000	25,000
382 Outfall Sewer Lines	-	-	-	250,000	-
389 Other Plant and Miscellaneous Equipment	-	-	-	-	-
390 Office Furniture and Equipment	30,000	-	-	-	-
390.1 Computers and Software	6,250	-	-	-	6,250
391 Transportation Equipment	42,000	-	14,000	-	-
392 Stores Equipment	-	-	-	-	-
393 Tools, Shop and Garage Equipment	10,000	2,500	2,500	2,500	2,500
394 Laboratory Equipment	5,000	-	-	-	-
395 Power Operated Equipment	-	-	-	-	-
396 Communications Equipment	500	-	100	-	500
397 Miscellaneous Equipment	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-
Totals	\$ 4,597,075	\$ 3,164,400	\$ 1,618,325	\$ 7,048,075	\$ 2,116,075

**Projected CWIP**

CWIP Balance	\$ 632,880	\$ 323,665	\$ 1,409,615	\$ 423,215	\$ 400,000
Change in CWIP Balance	\$ 632,880	\$ (309,215)	\$ 1,085,950	\$ (986,400)	\$ (23,215)

Perkins Mountain Utility Company  
Plant Additions - Detail  
By NARUC Plant Account

Schedule A-11a  
Page 1

		Percent Advanced	Percent Contributed	Year 1	Year 2	Year 3	Year 4	Year 5
351	Organization	0.0%	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	0.0%	0.0%					
353	Land and Land Rights							
	Golden Valley	0.0%	0.0%					
	White Hills	0.0%	0.0%					
354	Structures and Improvements						250,000	
	Golden Valley	95.0%	0.0%					
	White Hills	95.0%	0.0%					
355	Power Generation Equipment			50,000			100,000	
	Golden Valley	95.0%	0.0%		50,000			100,000
	White Hills	95.0%	0.0%					
360	Collection Sewers - Force Mains							
	Golden Valley	95.0%	0.0%					
	White Hills	95.0%	0.0%					
361	Collection Sewers - Gravity Mains							
	Backbone - Golden Valley	95.0%	0.0%	900,000	450,000	450,000	450,000	450,000
	Backbone - White Hills	95.0%	0.0%		828,000	269,100	269,100	269,100
	Subdivisions	95.0%	0.0%	328,225	518,700	729,125	865,925	937,175
362	Special Collecting Structures	95.0%	0.0%					
363	Services to Customers	95.0%	0.0%	69,100	109,200	153,500	182,300	197,300
364	Flow Measuring Devices	95.0%	0.0%					
365	Flow Measuring Installations	95.0%	0.0%					
366	Reuse Services							
	Golden Valley	95.0%	0.0%	2,000				
	White Hills	95.0%	0.0%					
367	Reuse Meters and Meter Installations							
	Golden Valley	95.0%	0.0%	4,000				
	White Hills	95.0%	0.0%					
370	Receiving Wells							
	Golden Valley	95.0%	0.0%					
	White Hills	95.0%	0.0%					
371	Pumping Equipment							
	Golden Valley	95.0%	0.0%	650,000	-	-	400,000	-
	White Hills	95.0%	0.0%	-	-	-	-	-
374	Reuse Distribution Reservoirs							
	Golden Valley	95.0%	0.0%					
	White Hills	95.0%	0.0%					
375	Reuse Transmission and Distribution Sys.							
	Golden Valley	95.0%	0.0%	550,000	-	-	128,250	128,250
	White Hills	95.0%	0.0%	-	256,000	-	-	-
380	Treatment and Disposal Equipment							
	Golden Valley	95.0%	0.0%	1,950,000			3,625,000	
	White Hills	95.0%	0.0%		950,000		500,000	
381	Plant Sewers							
	Golden Valley	95.0%	0.0%				25,000	
	White Hills	95.0%	0.0%					25,000
382	Outfall Sewer Lines							
	Golden Valley	95.0%	0.0%				250,000	
	White Hills	95.0%	0.0%					

Perkins Mountain Utility Company  
Plant Additions - Detail  
By NARUC Plant Account

Schedule A-11a  
Page 2

			Year 1	Year 2	Year 3	Year 4	Year 5
389	Other Plant and Miscellaneous Equipment	0.0%	0.0%				
390	Office Furniture and Equipment	0.0%	0.0%	30,000			
390.1	Computers and Software	0.0%	0.0%	6,250			6,250
391	Transportation Equipment	0.0%	0.0%	42,000	14,000		
392	Stores Equipment	0.0%	0.0%				
393	Tools, Shop and Garage Equipment	0.0%	0.0%	10,000	2,500	2,500	2,500
394	Laboratory Equipment	0.0%	0.0%	5,000			
395	Power Operated Equipment	0.0%	0.0%				
396	Communications Equipment	0.0%	0.0%	500	100		500
397	Miscellaneous Equipment	0.0%	0.0%				
398	Other Tangible Plant	0.0%	0.0%				
Total			\$ 4,597,075	\$ 3,164,400	\$ 1,618,325	\$ 7,048,075	\$ 2,116,075

**Perkins Mountain Utility Company**  
**Projected Cash Flow**

**Schedule A-12**  
**Page 1**

	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Cash From Operations</b>						
Beginning Cash Balance	\$ 50,000	\$ 210,530	\$ 412,436	\$ 330,647	\$ 250,422	
Net Income (Loss)	(204,684)	(228,056)	54,699	283,856	584,760	
Non-Cash Expense						
Depreciation Expense	117,010	281,342	346,148	522,547	705,437	
Total Cash From Operations	<u>\$ (87,674)</u>	<u>\$ 53,286</u>	<u>\$ 400,847</u>	<u>\$ 806,403</u>	<u>\$ 1,290,197</u>	
<b>Cash from Financing Activities</b>						
Long-Term Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	
Short-Term Debt Issuance	-	-	-	-	-	
Paid In Capital	1,200,000		700,000	2,900,000	850,000	
Advances In Aid Of Construction	4,278,159	3,003,805	1,521,639	6,693,296	2,001,484	
Contributions In Aid Of Construction	-	-	-	-	-	
Security Deposits	-	-	-	-	-	
Total Cash From Financing Activities	<u>\$ 5,478,159</u>	<u>\$ 3,003,805</u>	<u>\$ 2,221,639</u>	<u>\$ 9,593,296</u>	<u>\$ 2,851,484</u>	
<b>Cash Disbursements</b>						
Long-Term Debt Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	
Short-Term Debt Repayment	-	-	-	-	-	
Dividends	-	-	-	-	-	
Refund of Advances In Aid of Const.	-	-	-	4,418,250	2,107,000	
Capital Expenditures	5,229,955	2,855,185	2,704,275	6,061,675	2,092,860	
Total Cash Disbursed	<u>\$ 5,229,955</u>	<u>\$ 2,855,185</u>	<u>\$ 2,704,275</u>	<u>\$ 10,479,925</u>	<u>\$ 4,199,860</u>	
Ending Cash Balance	<u>\$ 210,530</u>	<u>\$ 412,436</u>	<u>\$ 330,647</u>	<u>\$ 250,422</u>	<u>\$ 192,242</u>	
<b>Interest Calculations</b>						
Interest Earned (a)	2.00%	2,605	6,230	7,431	5,811	4,427
Interest Expense	6.58%	-	-	-	-	-

(a) Calculated on Average Cash Balance

# **Perkins Mountain Utility Company**

## **20-Year Key Data Summary**

Perkins Mountain Utility Company  
Supplemental Data  
20-Year Key Data Summary

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	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Customer Summary</b>										
Prasada	152	514	938	1,445	2,042	2,792	3,792	4,792	5,792	6,792
White Hills	-	25	306	629	1,025	1,625	2,625	3,625	4,625	5,625
<b>Total Customers (Year End)</b>	<b>152</b>	<b>539</b>	<b>1,244</b>	<b>2,074</b>	<b>3,067</b>	<b>4,417</b>	<b>6,417</b>	<b>8,417</b>	<b>10,417</b>	<b>12,417</b>

<b>Plant Addition Summary</b>										
<b>Reuse Pumping Equipment</b>										
Prasada	650,000	-	-	400,000	-	-	-	-	-	-
White Hills	-	-	-	-	-	1,000,000	-	-	-	-
<b>Reuse Mains</b>										
Prasada	556,000	-	-	128,250	128,250	160,000	160,000	160,000	160,000	160,000
White Hills	-	256,000	-	-	-	130,000	130,000	130,000	130,000	130,000
<b>Treatment</b>										
Prasada	2,000,000	-	-	4,250,000	-	-	-	5,000,000	-	-
White Hills	-	1,000,000	-	500,000	125,000	4,250,000	-	5,000,000	-	-
<b>Collection Mains</b>										
Prasada Backbone	900,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	400,000	400,000
White Hills Backbone	-	828,000	269,100	269,100	269,100	260,000	260,000	260,000	250,000	250,000
Subdivision Mains	397,325	627,900	882,625	1,048,225	1,134,475	1,926,250	2,300,000	2,300,000	2,300,000	2,300,000
<b>Other Plant</b>	<b>93,750</b>	<b>2,500</b>	<b>16,600</b>	<b>2,500</b>	<b>9,250</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>60,000</b>
<b>Total Plant Added</b>	<b>4,597,075</b>	<b>3,164,400</b>	<b>1,618,325</b>	<b>7,048,075</b>	<b>2,116,075</b>	<b>8,206,250</b>	<b>3,330,000</b>	<b>13,330,000</b>	<b>3,270,000</b>	<b>3,300,000</b>

<b>Depreciation</b>	<b>4.03%</b>	<b>117,010</b>	<b>281,342</b>	<b>346,148</b>	<b>522,547</b>	<b>705,437</b>	<b>913,655</b>	<b>1,146,360</b>	<b>1,482,418</b>	<b>1,817,267</b>	<b>1,949,794</b>
<b>Plant in Service</b>		<b>4,597,075</b>	<b>7,761,475</b>	<b>9,379,800</b>	<b>16,427,875</b>	<b>18,543,950</b>	<b>26,750,200</b>	<b>30,080,200</b>	<b>43,410,200</b>	<b>46,680,200</b>	<b>49,980,200</b>
<b>Accumulated Depreciation</b>		<b>117,010</b>	<b>398,353</b>	<b>744,501</b>	<b>1,267,048</b>	<b>1,972,485</b>	<b>2,886,140</b>	<b>4,032,500</b>	<b>5,514,918</b>	<b>7,332,185</b>	<b>9,281,979</b>
<b>Net Plant</b>		<b>4,480,065</b>	<b>7,363,122</b>	<b>8,635,299</b>	<b>15,160,827</b>	<b>16,571,465</b>	<b>23,864,060</b>	<b>26,047,700</b>	<b>37,895,282</b>	<b>39,348,015</b>	<b>40,698,221</b>

<b>Advances (Yearly)</b>		<b>4,278,159</b>	<b>3,003,805</b>	<b>1,521,639</b>	<b>6,693,296</b>	<b>2,001,484</b>	<b>7,767,438</b>	<b>3,135,000</b>	<b>12,635,000</b>	<b>3,078,000</b>	<b>3,078,000</b>
<b>Cumulative Advances</b>		<b>4,278,159</b>	<b>7,281,964</b>	<b>8,803,603</b>	<b>15,496,899</b>	<b>17,498,383</b>	<b>25,265,820</b>	<b>28,400,820</b>	<b>41,035,820</b>	<b>44,113,820</b>	<b>47,191,820</b>

<b>Refunds</b>		-	-	-	4,418,250	2,107,000	2,902,500	4,300,000	4,300,000	4,300,000	4,300,000
<b>Cumulative Refunds</b>		-	-	-	4,418,250	6,525,250	9,427,750	13,727,750	18,027,750	22,327,750	26,627,750

<b>Rate Base</b>		<b>201,906</b>	<b>81,159</b>	<b>(168,304)</b>	<b>4,082,178</b>	<b>5,598,332</b>	<b>8,025,990</b>	<b>11,374,630</b>	<b>14,887,212</b>	<b>17,561,945</b>	<b>20,134,151</b>
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<b>Rate Base/Net Plant</b>		<b>4.5%</b>	<b>1.1%</b>	<b>-1.9%</b>	<b>26.9%</b>	<b>33.8%</b>	<b>33.6%</b>	<b>43.7%</b>	<b>39.3%</b>	<b>44.6%</b>	<b>49.5%</b>
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Perkins Mountain Utility Company  
Supplemental Data  
20-Year Key Data Summary

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	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Total
<b>Customer Summary</b>											
Prasada	7,792	8,792	9,792	10,792	11,792	12,792	13,792	14,792	15,792	16,792	16,792
White Hills	6,625	7,625	8,625	9,625	10,625	11,625	12,625	13,625	14,625	15,625	15,625
<b>Total Customers (Year End)</b>	<b>14,417</b>	<b>16,417</b>	<b>18,417</b>	<b>20,417</b>	<b>22,417</b>	<b>24,417</b>	<b>26,417</b>	<b>28,417</b>	<b>30,417</b>	<b>32,417</b>	<b>32,417</b>

**Plant Addition Summary**  
*Reuse Pumping Equipment*

Prasada	-	500,000	-	-	-	-	500,000	-	-	-	2,050,000
White Hills	-	500,000	-	-	-	500,000	-	-	500,000	-	2,500,000

**Reuse Mains**

Prasada	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	3,212,500
White Hills	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	2,206,000

**Treatment**

Prasada	-	8,250,000	-	-	-	-	8,000,000	-	-	-	27,500,000
White Hills	-	8,250,000	-	-	-	8,000,000	-	-	8,000,000	-	35,125,000

**Collection Mains**

Prasada Backbone	400,000	375,000	375,000	375,000	350,000	350,000	350,000	300,000	300,000	250,000	8,275,000
White Hills Backbone	250,000	240,000	240,000	240,000	230,000	230,000	230,000	74,700	-	-	4,650,000
Subdivision Mains	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	1,150,000	37,066,800
<b>Other Plant</b>	60,000	60,000	60,000	85,000	85,000	85,000	85,000	85,000	110,000	110,000	1,129,600
<b>Total Plant Added</b>	<b>3,300,000</b>	<b>20,765,000</b>	<b>3,265,000</b>	<b>3,290,000</b>	<b>3,255,000</b>	<b>11,755,000</b>	<b>11,755,000</b>	<b>3,049,700</b>	<b>11,500,000</b>	<b>1,800,000</b>	<b>123,714,900</b>

**Depreciation**

4.03%	2,082,926	2,568,356	3,053,079	3,185,304	3,317,327	3,620,103	4,094,337	4,392,971	4,686,462	4,954,744	45,237,586
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**Plant In Service**

53,280,200	74,045,200	77,310,200	80,600,200	83,855,200	87,110,200	90,365,200	93,620,200	96,875,200	100,130,200	103,385,200	1,123,714,900
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**Accumulated Depreciation**

11,364,905	13,933,261	16,986,340	20,171,644	23,488,971	27,109,074	31,203,410	35,596,381	40,282,843	45,237,586	45,237,586	45,237,586
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**Net Plant**

41,915,295	60,111,939	60,323,860	60,428,556	60,366,229	68,501,126	76,161,790	74,818,519	81,632,057	78,477,314	78,477,314	78,477,314
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**Advances (Yearly)**

3,078,000	19,669,750	3,044,750	3,044,750	3,011,500	11,086,500	11,086,500	2,816,465	10,820,500	1,605,500	116,456,035	116,456,035
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**Cumulative Advances**

50,269,820	69,939,570	72,984,320	76,029,070	79,040,570	90,127,070	101,213,570	104,030,035	114,850,535	116,456,035	116,456,035	116,456,035
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**Refunds**

\$ 2,150	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	69,629,900
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**Cumulative Refunds**

30,927,750	35,227,750	39,527,750	43,827,750	48,127,750	52,427,750	56,727,750	61,027,750	65,327,750	69,627,750	69,627,750	69,627,750
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**Rate Base**

22,573,225	25,400,119	26,867,290	28,227,236	29,453,409	30,801,806	31,675,970	31,816,234	32,109,272	31,649,029	31,649,029	31,649,029
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**Rate Base/Net Plant**

53.9%	42.3%	44.5%	46.7%	48.8%	45.0%	41.6%	42.5%	39.3%	40.3%	40.3%	40.3%
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